

***United States Court of Appeals
for the Second Circuit***



**APPELLANT'S
BRIEF &
APPENDIX**

75-1254

In The
United States Court of Appeals
For The Second Circuit

B
P/S



UNITED STATES OF AMERICA,

Appellee,

VS.

SILVIO V. SCOTTI,

Defendant-Appellant.

*On Appeal from the United States District Court for the
Southern District of New York*

BRIEF AND APPENDIX FOR DEFENDANT-APPELLANT

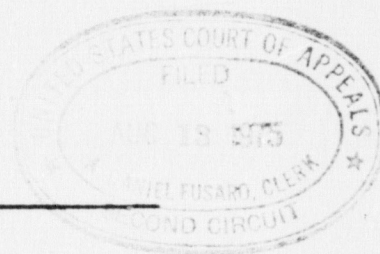
SIDNEY MEYERS

Attorney for Defendant-Appellant

51 Chambers Street

New York, New York 10007

(212) WO 2-1593



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UNITED STATES CIRCUIT COURT
OF APPEALS FOR THE SECOND CIRCUIT.

- - - - -X

UNITED STATES OF AMERICA,

Appellee,

vs.

75CR-73

SILVIO V. SCOTTI,

Defendant-Appellant.

- - - - -X

APPELLANT'S BRIEF

PRELIMINARY STATEMENT.

This is an Appeal by the Defendant-Appellant from a Judgment of the United States District Court for the Southern District of New York entered on the 23rd day of June, 1975, after Trial before Honorable MARVIN E. FRANKEL and a Jury, convicting him of each of the Three (3) Counts of the Indictment which charged him with a violation of Title 26, United States Code, Section 7206(1) in that he "unlawfully, wilfully and knowingly did make and subscribe a United States Individual Income Tax Return Form 1040", for the calendar years 1969, 1971 and 1972, "which contained and was verified by a written declaration that it was made under the penalties of perjury,

and which he did not believe to be true and correct as to a material matter therein, to wit, the amount of adjusted gross income for him and his wife", as follows:

<u>Calendar Year</u>	<u>Adjusted Gross Income</u>
1968	\$10,472.56
1970	11,774.00
1971	14,312.89

On Count "1" of the Indictment, the Defendant-Appellant was sentenced to a term of imprisonment of Sixty (60) Days and fined the sum of \$500. On Counts "2" and "3", the Defendant-Appellant received a suspended sentence on each Count, with Probation for One Year; said Probation to commence from the time of completion of the aforesaid confinement.

The aforesaid Judgment Appealed from herein, further provided that the Defendant-Appellant be, and he now is, released on his own Recognizance pending this Appeal.

POINT I

ALTHOUGH THE DEFENDANT-APPELLANT WAS INDICTED FOR VIOLATION OF SECTION 7206(1), Title 26 UNITED STATES CODE (THE "PERJURY" STATUTE), HIS TRIAL AND CONVICTION EVOLVED INTO AND RESULTED FROM A NON-INDICTED CHARGE, TO WIT, VIOLATION OF SECTION 7201 OF TITLE 26 UNITED STATES CODE. THE INSUFFICIENCY OF THE EVIDENCE, AND THE VARIANCE INDICATED REQUIRED THAT THE CASE BE WITHDRAWN FROM THE JURY'S CONSIDERATION AND THE DISMISSAL OF THE INDICTMENT.

The Pertinent provisions of Section 7206, Title 26, United States Code, are as follows:

Fraud and False Statements

"Any person who-

- (1) Declaration under penalties of Perjury.- Willfully makes and subscribes any return, statement or other document, which contains or is verified by a written declaration that it is made under the penalties of perjury, and which he does not believe to be true and correct as to every material matter".

Section 7201 of Title 26, United States Code, constitutes a separate and distinct offense, and makes it a crime to wilfully attempt to evade or defeat any tax.

Under Section 7206(1) the "profit", "income" or true tax due from the taxpayer is not in issue. The only issues are whether the taxpayer willfully signed his return knowing that it contained a material misrepresentation, i.e., did he commit perjury when he signed the return. On the other hand, Section 7201 of Title 26, United States Code, encompasses a wilfull attempt to defeat or evade a "substantial" amount of tax, and requires inquiry and proof as to the "true amount" of tax that the taxpayer should have reported.

In the case at bar, the Defendant-Appellant was charged with violation of Section 7206(1) and the Government's proof should have been restricted solely to

establishing those elements pointing to "perjury" on the part of the Defendant-Appellant in the execution of his Returns.

In its opening, the Government indicated that it intended to establish the Defendant-Appellant's "perjury", by proving that the Defendant-Appellant received certain checks from a firm known as Handy and Harman, in each of the years involved, which the Defendant never reported on his Returns. (R. 3-5); stating that "The Government's only contention in this case is that Mr. Scotti did not report on his income tax returns any income from selling silver, otherwise a perfectly legitimate activity"(R.4) However, in the next breath the Government broadens its intended position and indicates that it will prove that the Defendant-Appellant "did make some profit" on the monies so received from Handy & Harman. (R.4).

Counsel for the Defendant-Appellant broke in on the Government's opening and objected to the Government's statement as to "profits" derived by the Defendant-Appellant from the Handy & Harman transactions and its intent to establish same. (R. 4-8)., but was overruled.

The Defendant-Appellant never denied receipt of the checks from Handy & Harman; admitted that

they constituted "receipts" from sales of silver to Handy & Harman, and that he had not reported such receipts on his tax returns. Under Section 7206(1), therefore, the only remaining element of proof required by the Government to establish "perjury", was the wilfullness of the omissions.

Instead of concentrating on that sole remaining element of proof, the Government chose to, and was permitted by the Court below, to go into and deal with elements of "profit" derived by the Defendant-Appellant on the Handy & Harman transactions, the amount thereof, etc. despite objections on behalf of the Defendant-Appellant. (R. 27-33; Exs. 5 and 6; Ex. 7). Agent Colasacco, on behalf of the Government was permitted to deal with "adjusted gross income" Taxable income" percentages of profits" and "profits". (R.19-33), despite objection by Defendant-Appellants Counsel that the Government's case was taking on all the aspects of an income tax evasion case, i.e., under Section 7201 (R. 20) and that any "profit" element was wholly immaterial and irrelevant. (R.30)

It is respectfully submitted that a fair appraisal of the Record reveals a complete deviation from the Indictment based on Section 7206(1) and that the Trial was tantamount to one under Section 7201.

In its summation, the Government was permitted to refer to alleged "profits" made on the Handy

& Harman transactions (R. 205-7;210-11), and the Honorable Court also made reference to "profit" in its Charge to the Jury (R.242).

This case never should have been submitted to the Jury, since the proof did not conform to the charge set forth in the Indictment, and the Defendant-Appellant was, from all indicia, tried and convicted on a separate and distinct non-indicted charge, to wit, Section 7201.

POINT II
THE COURT BELOW ERRONEOUSLY
PERMITTED EVIDENCE AS TO
"PROFITS" DERIVED BY THE
DEFENDANT-APPELLANT ON THE
HANDY & HARMAN TRANSACTIONS.

This Trial should have been restricted solely to the determination as to whether or not the Defendant-Appellant "willfully" omitted receipts in excess of \$50,000. in 1968, in excess of \$8,000. in 1970 and approximately \$25,000. in 1971 from Handy & Harman, to the point where their omission from the returns constituted "perjury". The Defendant-Appellant maintains that, unlike a case under Section 7201, proof as to "profits" on the "perjurious" statement under Section 7206(1) is wholly irrelevant. The Government may argue that proof as to "profits" on the Handy & Harman transactions was pertinent to and on the question of, the "willfull" or "non-willfull" omission of the Handy & Harman receipts from the

Returns filed; a proposition the Defendant-Appellant denies. In any event, any inquiry as to "profits" derived, must necessarily be followed, directly or impliedly, by a computation or inference as to the additional taxes the Defendant-Appellant would have been required to pay on the Handy & Harman receipts, if they had been reported. If Silverstein vs. U.S., 377 F2d, 269, be considered as standing for the proposition that a Defendant in a 7206(1) case may not show that even if he had reported his true income, the additional tax would have been minimal, the converse should be true, namely, that the Government should not be permitted to establish evidence as to "profits" derived from the Handy & Harman transactions on which additional taxes were due. While the Government may not have introduced any numerical computation as to the amount of additional taxes these "profits" would have entailed, the Returns involved were introduced in evidence and "blow-up charts" made therefrom, and the only inference that the Jury could draw therefrom was the fact that the Handy and Harman omissions, if reported, would have necessitated large, additional taxes from the Defendant-Appellant.

Proof of "profits" on the Handy & Harman transactions, was irrelevant and unnecessary

in a 7206(1) case, and the proof thereof was prejudicial to the Defendant-Appellant's case.

POINT III
THE COURT BELOW ERRED IN
PERMITTING THE GOVERNMENT
TO INTRODUCE THE 1972 and
1973 INCOME TAX RETURNS
OF THE DEFENDANT-APPELLANT
INTO EVIDENCE.

The Indictment herein covered the Income Tax Returns of the Defendant-Appellant for the calendar years 1968, 1970 and 1971.

Nevertheless, despite the objections of Counsel for the Defendant-Appellant (R.4-8; 27-31), the Court below permitted the Government to introduce into evidence the 1972 and 1973 Returns of the Defendant-Appellant. (Exs. 5,6) and a chart made therefrom (Ex.7)

The position of the Defendant-Appellant was and is that the Returns subsequent to those involved in the Indictment, were wholly irrelevant on the issues involved in the 1968, 1970 and 1971 Returns, and that their introduction into evidence and the chart made therefrom, superimposed on the Government's summation references thereto (R.206) and the testimony of Agent Colasacco (R.32-33) in respect thereto, was wholly prejudicial to the Defendant-Appellant.

The undersigned is aware of the fact that there are many cases that permit the introduction of prior returns or facts occurring prior to the years involved in the Indictment, in order to establish a "pattern" where, as in Section 7206(1) "intent" is an element, but is unaware of any case wherein subsequent returns were allowed in evidence for that purpose. In the case at bar, the question of "willfull" misrepresentation or "perjury" depends upon the state of mind of the Defendant-Appellant at the time he signed the Returns in issue, i.e., on or about April 15th, 1969, April 15th, 1971 and April 15th, 1972. No "pattern" of "willfullness" can be deduced from Returns signed and filed on or about April 15th, 1973 and April 15th, 1974.

The introduction of the 1972 and 1973 Returns into evidence cannot be sustained under any theory or approach, and the same was clearly unwarranted.

POINT IV
THE ERROR IN PERMITTING THE
1972 and 1973 INCOME TAX RETURNS
INTO EVIDENCE, WAS COMPOUNDED BY
PERMISSION TO USE FIGURES THERE-
FROM IN DETERMINING ASSERTED
"PROFITS" BY DEFENDANT-APPELLANT
ON THE 1968, 1970 and 1971 HANDY
& HARMAN TRANSACTIONS.

The undersigned has hereinbefore maintained that the Court below erred in permitting inquiry or evidence as to asserted profits by the Defendant-Appellant on the 1968, 1970 and 1971 Handy & Harman transactions.

Further, the undersigned has hereinbefore maintained that the Court below erred in allowing the introduction into evidence of the 1972 and 1973 Returns of the Defendant-Appellant, for any purpose whatsoever.

The error as to the latter was compounded when, after allowing the 1972 and 1973 Returns into evidence, and despite the objections of Counsel for the Defendant-Appellant (R.5-8; 27-33), the Court below permitted the Government to utilize and introduce into evidence the Defendant-Appellant's income from 1972 and 1973 silver transactions, in arriving at a purported percentage of profit assertedly derived by the Defendant-Appellant from his 1968, 1970 and 1971 Handy & Harman transactions. (R.30-33). Specifically, the Government determined that by utilization of the 1972 and 1973 Returns, and the Chart they made therefrom (Exs. 5, 6, 7), it appeared that the Defendant-Appellant's margin of profit from the 1972 and 1973 silver transactions was 30% (Ex. 7; R.4-5; R.30-33), for 1972 and over 40% for 1973 (R.206; Ex. 7; R.4-5; R.30-33). The Government

then proceeded to refer and apply that 1972 and 1973 percentage of profit as being indicative of the 1968, 1970 and 1971 profit assertedly made on the Handy & Harman transactions. (R. 4; 206).

In addition to the hereinbefore referred to basic objections to the utilization of the 1972 and 1973 Returns for any purpose whatsoever, and the further hereinbefore referred to contention that "profits" were not an element of the charge under Section 7206(1), Counsel for the Defendant-Appellant voiced, and now reiterates, as follows:

- (a) If "profits" be deemed to be a proper subject of inquiry under Section 7206(1), the "profits" realized in years subsequent to those involved in the Indictment have no relevancy to, nor are they indicative of, any 1968, 1970 and 1971 "profit".
- (b) The Government failed to establish a proper foundation to equate the 1972 and 1973 operation with that of 1968, 1970 and 1971. Specifically:
 - 1. It failed to equate the 1968, 1970 and 1971 economic conditions with that of 1972 and 1973.
 - 2. It failed to equate costs and other 1968, 1970 and 1971 expenses with those of 1972 and 1973.
 - 3. It failed to equate the 1968, 1970 and 1971 operation with that of 1972 and 1973, from the point of view of type of goods sold, method of operation, similarity of principals in the operation, and other relevant factors.

The "profit" percentage arrived at by the Government, which it in turn applied to the 1968, 1970 and 1971 Handy &

Harman transactions, was purely arbitrary and based on no true or accurate analysis. Its utilization by the Government, as indicative of a profit percentage ranging between 30 to 40% on the 1968, 1970 and 1971 Handy & Harman transactions was not only unwarranted but utterly misleading and was wholly prejudicial to Defendant-Appellant.

POINT V
THE COURT BELOW ERRED IN
REFUSING TO TAKE JUDICIAL
NOTICE OF THE TAX RATES IN
EFFECT FOR THE YEARS 1968,
1970 AND 1971 AND REFUSING
TO ALLOW DEFENDANT-APPELLANT'S
COUNSEL TO DEMONSTRATE AND
COMMENT ON THE MINIMAL TAXES
DUE ON THE OMITTED RECEIPTS
FROM HANDY & HARMAN.

It is respectfully submitted that this case, though involving an alleged violation of Section 7206(1), evolved to the point where, in the opinion of the undersigned, it went off and was tried as a case under Section 7201.

Consequently, and with the allowance into evidence, over objections, of matters pertaining to "profits", it was the undersigned's belief that, the transition into a 7201 case permitted the Defendant-Appellant to do what he was permitted to do in a 7201 case, namely, show that the amount of tax attempted to be evaded, etc. was minimal.

Therefore, Defendant-Appellant's Counsel had prepared a schedule showing the tax rates in effect for the years 1968, 1970 and 1970 and calculated the amount of taxes that would have been required to be paid had he reported the Handy & Harman receipts in each of the years involved.

Thereupon Defendant-Appellant's Counsel requested the Court below to take Judicial Notice of the said material, argued for permission to bring those figures to the Jury's attention, and made an offer of proof in respect thereto. The application was refused. (R.177-181).

It is respectfully submitted that the Court below was in error, and that the denial of the request was prejudicial to the Defendant-Appellant.

Further, in the Court's Charge to the Jury, (R. 240, Lines 20-22), in commenting on the meaning of the terminology "material matter" as applied to Section 7206(1), the Court below stated as follows:

"A material matter is a matter that is substantial and that would have a substantial effect on the taxable income of the taxpayer".

Thereupon, after the conclusion of the Charge by the Court below, when exceptions, if any, were called for, Counsel

for the Defendant-Appellant renewed his objection that he should have been permitted to comment on and point out what the 1968, 1970 and 1970 tax rates were, and the computation of the taxes that the Defendant-Appellant would have been required to have paid, if the 1968, 1970 and 1971 Handy & Harman receipts had been reported (R.252). The undersigned's then and present position was and is that the aforesaid portion of the Court's Charge, with its emphasis on the effect on "taxable income" produced by a misrepresentation of a "material matter" justified the Defendant-Appellant's request and objection.

CONCLUSION

FOR THE FOREGOING REASONS IT IS
RESPECTFULLY PRAYED THAT THE
JUDGMENT AGAINST THE DEFENDANT-
APPELLANT BE REVERSED, AND THE
INDICTMENT DISMISSED.

RESPECTFULLY SUBMITTED,
SIDNEY MEYERS,
ATTORNEY FOR DEFENDANT-
APPELLANT,
51 CHAMBERS STREET,
NEW YORK, N.Y. 10007
WORTH 2-1593.

STATUTES INVOLVED

Title 26, United States Code, Section 7206(1)

Fraud and False Statements

Any person who-

(1) DECLARATION UNDER PENALTIES OF PERJURY.-

Willfully makes and subscribes any return, statement, or other document, which contains or is verified by a written declaration that it is made under the penalties of perjury, and which he does not believe to be true and correct as to every material matter;...

Title 26, United States Code, Section 7201

Attempt to Evade or Defeat Tax

Any person who willfully attempts in any manner to evade or defeat any tax imposed by this title or the payment thereof shall, in addition to other penalties provided by law, be guilty of a felony, and, upon conviction thereof, shall be fined not more than \$10,000 or imprisoned not more than five years, or both, together with the costs of prosecution.

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

JAN 28 1975

S. D. OF N. Y.

UNITED STATES OF AMERICA :

-v- :

SILVIO V. SCOTTI, :

Defendant. :

INDICTMENT

75 Cr.

75 CRIM. 76

The Grand Jury charges:

On or about the dates set forth below, in the Southern District of New York, SILVIO V. SCOTTI, the defendant, unlawfully, wilfully and knowingly did make and subscribe a United States Individual Income Tax Return, Form 1040, for the calendar years set forth below, which contained and was verified by a written declaration that it was made under the penalties of perjury, and which he did not believe to be true and correct as to a material matter therein, to wit, the amount of adjusted gross income for him and his wife set forth below.

<u>Count</u>	<u>Date</u>	<u>Calendar Year</u>	<u>Adjusted Gross Income</u>
1	April 15, 1969	1968	\$10,472.56
2	April 15, 1971	1970	\$11,774.00
3	April 15, 1972	1971	\$14,312.89

(Title 26, United States Code, Section 7205(1).)

Locco Mannans
Foreman

Paul J. Curran
PAUL J. CURRAN
United States Attorney

A TRUE COPY
RAYMOND F. BURCHARDT, Clerk

By *M. Gish*

United States



of America

**TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE**

USA 33a-475
(ED. 4-23-71)

4-a

EXHIBIT
U. S. DIST. COURT
S. D. OF N. Y.

1

TO WHOM THESE PRESENTS SHALL COME, GREETING:

I enclose annexed is the original income tax return of Silvio and Adele Scotti,
315 Avenue, Bronx, New York 10465 for the year 1968. This return was
filed in the Manhattan District and is in my custody.

Under the authority of this office.

IN WITNESS WHEREOF, I have hereunto set my
hand, and caused the seal of this office to be affixed
on the day and year first above written.

By direction of the Secretary of the Treasury.

P. E. Conter

District Director
Internal Revenue Service
Manhattan District

1040 Individual Income Tax Return

U.S. Treasury Department, Internal Revenue Service
for the year January 1 - December 31, 1968

1968

or other taxable year beginning 1968 ending 19

First name and initial (If joint return, use first names and middle initials of both) **SILVIO ADELE SCOTTI** Last name **SCOTTI** Your social security number **128 24 8925**

Home address (Number and street or rural route) **3154 SCHLEY AVE** Your occupation **Patrolman**

City, town or post office, and State **BK. N.Y.C. N.Y.** ZIP code **10465** Spouse's social security number **128 24 8925**

Enter below name and address used on your return for 1967 (If same as above, write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1967 names and addresses.

Your present employer and address

Your Filing Status—check only one:

1a ☐ Single

1b ☒ Married filing joint return (even if only one had income)

1c ☐ Married filing separately. If spouse is also filing a return, enter her (his) social security number in space provided above and give first name here

1d ☐ Unmarried Head of Household

1e ☐ Surviving widow(er) with dependent child

Your Exemptions Regular 65 or over Blind

2a Yourself ☒ ☐ ☐ Enter number of boxes checked

2b Spouse ☒ ☐ ☐ Enter number of boxes checked

3a First names of your dependent children who lived with you **JOELLA, ANN MARIE** Enter number of boxes checked

3b Number of other dependents (from page 2, Part I, line 3) **2** Enter number of boxes checked

4 Total exemptions claimed **23**

Income If joint return include all income of both husband and wife

5 Wages, salaries, tips, etc. If not shown on attached Forms W-2 attach explanation

6 Other income (from page 2, Part II, line 8)

7 Total (add lines 5 and 6)

8 Adjustments to income (from page 2, Part III, line 5)

9 Total income ("adjusted gross income") (subtract line 8 from line 7)

10 If you do not itemize deductions and line 9 is under \$5,000, find tax in tables on pages 12-14 of instructions. Omit lines 11a, b, c, or d. Enter tax on line 12a.

11a If you itemize deductions, enter total from page 2, Part IV, line 17. If you do not itemize deductions, and line 9 is \$5,000 or more enter the larger of: (1) 10 percent of line 9; OR (2) \$200 (\$100 if married and filing separate return) plus \$100 for each exemption claimed on line 4, above. Deduction under (1) or (2) limited to \$1,000 (\$500 if married and filing separately).

11b Subtract line 11a from line 9. Enter balance on this line

11c Multiply total number of exemptions on line 4, above, by \$600

11d Subtract line 11c from line 11b. Enter balance on this line. (Figure your tax on this amount by using tax rate schedule on page 11 of instructions.) Enter tax on line 12a.

12a Tax (Check if from: Tax Table ☐, Tax Rate Schedule ☒, Sch. D ☐, or Sch. G ☐)

12b Tax surcharge. If line 12a is less than \$734, find surcharge from tables on page 10 of instructions. If line 12a is \$734 or more, multiply amount on line 12a by .075 and enter result. (If you claim retirement income credit, use Schedule B (Form 1040) to figure surcharge.)

12c Total (add lines 12a and 12b)

13 Total credits (from page 2, Part V, line 4)

14a Income tax (subtract line 13 from line 12c)

14b Tax from recomputing prior year investment credit (attach statement)

15 Self-employment tax (Schedule C-3 or F-1)

16 Total tax (add lines 14a, 14b, and 15)

17 Total Federal income tax withheld (attach Forms W-2)

18 Excess F.I.C.A. tax withheld (two or more employers—see page 5 of instr.)

19 ☐ Nonhighway Federal gasoline tax—Form 4136, ☐ Reg. Inv.—Form 2439

20 1968 Estimated tax payments (Include 1967 overpayment allowed as a credit)

21 Total (add lines 17, 18, 19, and 20)

22 If payments (line 21) are less than tax (line 16), enter Balance Due. Pay in full with this return

23 If payments (line 21) are larger than tax (line 16), enter Overpayment

24 Amount of line 23 you wish credited to 1969 Estimated Tax

25 Subtract line 24 from line 23. Apply to: ☐ U.S. Savings Bonds, with excess refunded or ☒ Refund only

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. It is prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here **Silvio A. Scotti** Date **12/23/68**

Spouse's signature (If filing jointly, BOTH must sign even if only one had income)

Signature of preparer other than taxpayer **W. A. Scotti** Date **12/23/68**

Address **3154 SCHLEY AVE, BK. N.Y.C. N.Y. 10465**

68-10-10130-1

12

Part I Exemptions Complete only for dependents claimed on line 3b, page 1

(a) NAME (if more space is needed attach schedule)	(b) Relationship	(c) Months lived in your home. If born or died during year write "B" or "D"	(d) Did dependent have income of \$100 or more?	(e) Amount YOU furnished for dependent's support if 100% write "ALL"	(f) Amount furnished by OTHERS living dependent
1				\$	\$
2					
3 Total number of dependents listed above. Enter here and on page 1, line 3b					

Part II Income from sources other than wages, etc.

1a Gross dividends and other distributions on stock (list payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)

Total line 1a	
1b Exclusion (see instructions).	
1c Capital gain distributions (see page 5 of instructions).	
1d Nontaxable distributions (see page 5 of instructions).	
2e Total (add lines 1b, 1c, and 1d)	
2f Taxable dividends (line 1a less line 1e— not less than zero)	

Interest (list payers and amounts below)

Earnings from savings and loan assoc. and credit unions.

Other interest (on bank deposits, bonds, tax refunds, etc.)

Kalichar B. B. B. 10.07

2g Total interest income

3 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Sch. B)	
4 Business income or loss (attach Schedule C)	
5 Sale or exchange of property (attach Schedule D)	
6 Farm income or loss (attach Schedule F)	

7 Miscellaneous income (state nature and source)

Ref. 89.1

8 Total miscellaneous income

9 TOTAL (add lines 1f, 2, 3, 4, 5, 6, and 7). Enter here and on page 1, line 6

Part III Adjustments to income

1 "Sick pay" if included in line 5, page 1 (attach Form 2440 or other required statement)	
2 Moving expenses (attach Form 3903)	
3 Employee business expense (attach Form 2106 or other statement)	
4 Payments by self-employed persons to retirement plans, etc. (attach Form 2950SE)	

5 TOTAL ADJUSTMENTS (lines 1 through 4). Enter here and on page 1, line 8

Part IV Itemized deductions—Use only if you do not use tax table or standard deduction.

Medical and dental expense (not compensated by insurance or otherwise)—Attach itemized list.

1 One-half of insurance premiums for medical care (but not more than \$150)	
2 Total cost of medicine and drugs	<i>2,500</i>
3 Enter 1% of line 9, page 1	<i>107.50</i>
4 Subtract line 3 from line 2 (not less than zero)	<i>1,07.50</i>
5 Other medical, dental expenses (include balance of insurance premiums for medical care not deductible on line 1)	<i>665.50</i>
6 Total (add lines 4 and 5)	<i>773.00</i>
7 Enter 3% of line 9, page 1	<i>32.25</i>
8 Subtract line 7 from line 6 (not less than zero)	<i>740.75</i>
9 Total (add lines 1 and 8)	<i>740.75</i>

Contributions.—Cash—including checks, money orders, etc. (itemize)

Spencer B. B. B. 16.00
Spencer B. B. B. 20.00
Spencer B. B. B. 15.00

10 Total cash contributions

11 Other than cash (see instructions for required statement). Enter total of such items here

12 Carryover from prior years (see page 7 of instr.)

13 Total contributions (add lines 10, 11, and 12—see instructions for limitation)

Taxes.—Real estate

State and local gasoline

General sales (see page 15 of instructions)

State and local income

Personal property

14 Total taxes

Interest expense—Home Mortgage

Investment purchases

Other (itemize)

Spencer B. B. B. 20.00

R. H. M. M. M. 20.00

E. H. M. M. M. 20.00

15 Total interest expense

Miscellaneous deductions—(see page 8 of instructions)

Spencer B. B. B. 40.00

Spencer B. B. B. 40.00

Spencer B. B. B. 40.00

16 Total miscellaneous

17 TOTAL DEDUCTIONS (add lines 9, 13, 14, 15, and 16). Enter here and on page 1, line 11

Part V Credits

1 Retirement income credit (Schedule B)

2 Investment credit (Form 3468)

3 Foreign tax credit (Form 1116)

4 TOTAL CREDITS (for page 1, line 13)

EXPENSE ACCOUNTS—If you had an expense allowance or charged expenses to your employer, check here ☐ and see page 6 of instructions

United States



of An

USA 336-475
(ED. 4-23-71)

7-a

EXHIBIT
U. S. DIST. COURT
S. D. OF N. Y.

2

**TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE**

Date

TO WHOM THESE PRESENTS SHALL COME, GREETING

I certify that annexed is the original income tax return of Silvio and Adele Scotti,
3154 E. 181st Avenue, Bronx, New York 10465 for the year 1970. This return was
filed in the Manhattan District and is in my custody.

Under the body of this certificate

IN WITNESS WHEREOF, I have hereunto set my
hand, and caused the seal of this office to be affixed,
on the day and year first above written.

By direction of the Secretary of the Treasury

P. E. Carter
District Director
Internal Revenue Service
Manhattan District

1970 **U.S. Department of the Treasury / Internal Revenue Service**
Individual Income Tax Return
 For the year ending January 1, December 31, 1970, or other taxable year beginning 1970, ending

1970

Please print or type
 Last name **SILVIO + ADELE (SCOTT)**
 Present home address (Number and street or rural route)
3154 SCHLEY AVE.
 City, town or post office, State and ZIP code
Box N.Y. 10465
 Your social security number
12824895
 Spouse's social security number
 Occupation Yours **Retirement** Spouse's

Filing Status—check only one:

- 1 ☐ Single; 2 ☒ Married filing jointly (even if only one had income)
 3 ☐ Married filing separately and spouse is also filing. If this item checked give spouse's social security number in space above and enter first name here
 4 ☐ Unmarried Head of Household
 5 ☐ Surviving widow(er) with dependent child
 6 ☐ Married filing separately and spouse is not filing

Exemptions

- Regular / 65 or over / Blind
 7 Yourself ☒ ☐ ☐ Enter number of boxes checked **2**
 8 Spouse (applies only if item 2 or 6 is checked) ☒ ☐ ☐
 9 First names of your dependent children who lived with you **JOELLA - ANNE MARIE LOUIS -** Enter number **3**
 10 Number of other dependents (from line 34) **2**
 11 Total exemptions claimed **3**

Income

- 12 Wages, salaries, tips, etc. (Attach Forms W-2 to back. If unavailable, attach explanation) **12** **12616 63**
 13a Dividends (see pages 5 and 9 of instr.) \$ **13b** Less exclusion \$ **13c** Balance **13c**
 (Also list in Part I of Schedule B, if gross dividends and other distributions are over \$100)
 14 Interest. Enter total here (also list in Part II of Schedule B, if total is over \$100) **14**
 15 Income other than wages, dividends, and interest (from line 40) **15** **(842 63)**
 16 Total (add lines 12, 13c, 14 and 15) **16** **11774 00**
 17 Adjustments to income (such as "sick pay," moving expense, etc. from line 45) **17**
 18 Adjusted gross income (subtract line 17 from line 16) **18** **11774 00**

See page 2 of instructions for rules under which the IRS will figure your tax and surcharge. If you do not itemize deductions and line 18 is under \$10,000, find tax in Tables. Enter tax on line 19. If you itemize deductions or line 18 is \$10,000 or more, go to line 46 to figure tax.

- Tax and Surcharge**
 19 Tax (Check if from: Tax Tables 1-15 ☐ Tax Rate Schedule X, Y, or Z ☐ Schedule D ☐ or Schedule G ☐ **19** **853 89**
 20 Tax surcharge. See Tax Surcharge Tables A, B and C in instructions. (If you claim retirement income credit, use Schedule R to figure surcharge.) **20** **21 -**
 21 Total (add lines 19 and 20) **21** **874 89**
Payments and Credits
 22 Total credits (from line 55) **22**
 23 Income tax (subtract line 22 from line 21) **23** **874 89**
 24 Other taxes (from line 61) **24**
 25 Total (add lines 23 and 24) **25** **874 89**
 26 Total Federal income tax withheld (attach Forms W-2 to back) **26** **1390 88**
 27 1970 Estimated tax payments (include 1969 overpayment allowed as a credit) **27**
 28 Other payments (from line 65) **28** **1070**
 29 Total (add lines 26, 27, and 28) **29** **1401 58**

- Balance Due or Refund**
 30 If line 25 is larger than line 29, enter BALANCE DUE. Pay in full with return. **30**
 31 If line 29 is larger than line 25, enter OVERPAYMENT. **31**
 32 Line 31 to be: (a) Credited on 1971 estimated tax **\$** (b) Refunded **\$**
 Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Sign here
 Your signature **Adele M. Scott** Date
 Spouse's signature (If filing jointly, BOTH must sign even if only one had income)

Signature of preparer other than taxpayer, based on all information of which he has any knowledge.

Address

appropriate box) ☒ If yes, attach Form 4683. (For definitions, see Form 4683.)

PART I.—Additional Exemptions (Complete only for other dependents claimed on line 10)

9-a

33 (a) NAME	(b) Relation	(c) Months lived in your home during year write "B" or "D"	(d) Did dependent have income of \$625 or more	(e) Amount YOU furnished for dependent's support if 100% write "ALL"	(f) Amount furnished by OTHERS include ing name
				\$	\$

34 Total number of dependents listed above. Enter here and on line 10.

PART II.—Income other than Wages, Dividends, and Interest

- 35 Business income (or loss) (attach Schedule C)
- 36 Sale or exchange of property (attach Schedule D)
- 37 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Schedule E)
- 38 Farm income (or loss) (attach Schedule F)
- 39 Miscellaneous income (state nature and source)

35
36 1000
37
38
39 5237
40 1926

40 Total (add lines 35, 36, 37, 38, and 39). Enter here and on line 15

PART III.—Adjustments to Income

- 41 "Sick pay" if included in line 12 (attach Form 2440 or other required statement)
- 42 Moving expense (attach Form 3903)
- 43 Employee business expense (attach Form 2106 or other statement)
- 44 Payments as a self-employed person to a retirement plan, etc. (attach Form 2950SE)
- 45 Total adjustments (add lines 41, 42, 43, and 44). Enter here and on line 17

41
42
43
44
45

PART IV.—Tax Computation

- 46 Adjusted gross income (from line 18)
- 47 (a) If you itemize deductions, enter total from Schedule A, line 28
(b) If you do not itemize deductions, and line 46 is \$10,000 or more, enter \$1,000 (\$500 if married and filing separately)
- 48 Subtract line 47 from line 46
- 49 Multiply total number of exemptions claimed on line 11, by \$625
- 50 Taxable income. Subtract line 49 from line 48. (Figure your tax on this amount by using Tax Rate Schedule X, Y, or Z unless the alternative tax or income averaging is applicable.) Enter tax on line 51
- 51 Tax. Enter here and on line 19

46 11774
47 3418
48 826
49 3125
50 5237
51 857

PART V.—Credits

- 52 Retirement income credit (attach Schedule R)
- 53 Investment credit (attach Form 3468)
- 54 Foreign tax credit (attach Form 1116)
- 55 Total credits (add lines 52, 53, and 54). Enter here and on line 22

52
53
54
55

PART VI.—Other Taxes

- 56 Self-employment tax (attach Schedule SE)
- 57 Tax from recomputing prior-year investment credit (attach Form 4255)
- 58 Minimum tax. See instructions on page 7. Check here ☐, if Form 4625 is attached
- 59 Social security tax on unreported tip income (attach Form 4137)
- 60 Uncollected employee social security tax on tips (from Forms W-2)
- 61 Total (add lines 56, 57, 58, 59, and 60). Enter here and on line 24

56
57
58
59
60
61

PART VII.—Other Payments

- 62 Excess F.I.C.A. tax withheld (two or more employers—see instructions on page 7)
- 63 Credit for Federal tax on gasoline, special fuels, and lubricating oil (attach Form 4136)
- 64 Regulated Investment Company Credit (attach Form 2439)
- 65 Total (add lines 62, 63, and 64). Enter here and on line 28

62 1070
63
64
65

Department of the Treasury
Internal Revenue Service

Dividend and Interest Income

Attach to Form 1040.

Name(s) as shown on Form 1040

SILVIO

SCOTTI

Your Social Security Number

128 44 8945

Schedule A—Itemized Deductions (Schedule B on back)

Medical and dental expenses (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

1 One half (but not more than \$150) of insurance premiums for medical care . . .

2 Medicine and drugs . . .

3 Enter 1% of line 18, Form 1040 . . .

4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) . . .

5 Itemize other medical and dental expenses. Include hearing aids, dentures, eyeglasses, transportation, balance of insurance premiums for medical care not entered on line 1, etc.

D. Russo M.D. 30.00

D. Stul M.D. 85.00

D. Khan D.D. 40.00

Dr. Benstrom 90.00

Dr. Taylor M.D. 15.00

Dr. Shuman 20.00

Dr. Lewis 30.00

Dr. Lewis 25.00

6 Total (add lines 4 and 5) . . . 697.00

7 Enter 3% of line 18, Form 1040 . . . 354.00

8 Subtract line 7 from line 6. Enter difference (if less than zero, enter zero) . . . 343.00

9 Total deductible medical and dental expenses (Add lines 1 and 8. Enter here and on line 17, below.) . . . 343.00

Taxes—Real estate . . . 650.00

State and local gasoline (see gas tax tables) . . . 110.20

General sales (see sales tax tables) . . . 240.00

State and local income . . . 279.87

Personal property . . . 7200

New Car . . . 3000

10 Total taxes (Enter here and on line 18, below.) . . . 13820.77

Contributions.—Cash—including checks, money orders, etc. (Itemize—see instructions on page 8 for examples)

St Francis De Chantal 176.00

St Francis Chantier 50.00

11 Total cash contributions . . . 190.00

12 Other than cash (see instructions on page 8 for required statement). Enter total for such items here . . .

13 Carryover from prior years (see instructions on page 8) . . .

14 Total contributions (Add lines 11, 12, and 13. Enter here and on line 19, below. See instructions on page 8 for limitation) . . . 190.00

Interest expense—Home mortgage . . . 680.00

Installment purchases . . . 1200.00

Other (itemize) . . . 45.00

15 Total interest expense (Enter here and on line 20, below.) . . . 1095.00

Miscellaneous deductions for child care, alimony, union dues, casualty losses, etc. (see instructions on page 8)

BBG V. H. H. 4.50

Repairs of uniforms (Police Work) 115.00

Excesses to V from Navy Home 60.00

16 Total miscellaneous deductions (Enter here and on line 21, below.) . . . 467.50

Summary of Itemized Deductions

17 Total deductible medical and dental expenses (from line 9) . . . 343.00

18 Total taxes (from line 10) . . . 13820.77

19 Total contributions (from line 14) . . . 190.00

20 Total interest expense (from line 15) . . . 1095.00

21 Total miscellaneous deductions (from line 16) . . . 467.50

22 TOTAL ITEMIZED DEDUCTIONS. (Add lines 17 through 21. Enter here and on Form 1040, line 47) . . . 3477.77

But enter amount of interest received on Form 1040, line 14.
Note: If interest is \$100 or less, do not complete this part.

Part II Interest Income

Attach to Form 1040.

Department of the Treasury
Internal Revenue Service

Name(s) as shown on Form 1040

SILVIA & ADELE SCOTT

Social Security Number

128 24 8915

Part I Capital Assets—Short-term capital gains and losses—assets held not more than 6 months

a. Kind of property. Indicate security, real estate, or other (specify)	b. Description (Examples: 100 sh. of "Z" Co., 2 story brick, etc.)	c. How acquired. Enter letter symbol (see instr.)	d. Date acquired (mo., day, yr.)	e. Date sold (mo., day, yr.)	f. Gross sales price	g. Depreciation allowed (or allowable) since acquisition	h. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	i. Gain (or loss) less (if plus, g less h) 4a
1								

2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries

3 Enter net gain (or loss) from lines 1 and 2

4 Enter unused short-term capital loss carryover from preceding taxable years (attach statement)

5 Net short-term gain (or loss) from lines 3 and 4

Long-term capital gains and losses—assets held more than 6 months

6	RE Debutique Mered	Issue	Part 7/1/61		Price	2400.00	2400.00
---	-----------------------	-------	-------------	--	-------	---------	---------

7 Capital gain distributions

8 Enter gain from Part VII, line 47 or line 51(a), whichever applicable

9 Enter your share of net long-term gain (or loss) from partnerships and fiduciaries

10 Enter your share of net long-term gain from small business corporations (Subchapter S)

11 Net gain (or loss) from lines 6 through 10

12 Enter unused long-term capital loss carryover from preceding taxable years (attach statement)

13 Net long-term gain (or loss) from lines 11 and 12

14 Combine the amounts shown on lines 5 and 13, and enter the net gain (or loss) here

15 If line 14 shows a gain—

(a) Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part IV for computation of alternative tax). Enter zero if there is a loss or no entry on line 13

(b) Subtract line 15(a) from line 14. Enter here and on line 17, Part II

16 If line 14 shows a loss—

(a) Add lines 4 and 12 (If lines 4 and 12 are blank, enter a zero here and on lines 16(b) and 16(c) and go to line 16(d))

(b) Combine lines 3 and 11—If gain, enter gain; if loss, enter zero

(c) Enter smallest of (i) line 16(a) less line 16(b); (ii) line 48, Form 1040 (line 18, Form 1040 if tax table used) disregarding capital gains and/or losses—determine this figure via a side computation; or (iii) \$1,000

(d) Combine lines 3 and 11—If loss, enter loss; if gain, enter zero here and on line 16(e), and go to line 16(f)

(e) Enter smallest of (i) line 48, Form 1040 (line 18, Form 1040 if tax table used) disregarding capital gains and/or losses, less line 16(c)—determine this figure via a side computation; (ii) \$1,000 (\$500 if married and filing separately); (iii) if line 3 is zero or shows a gain, 50% of line 16(d); (iv) if line 11 is zero or shows a gain, amount on line 16(d); or, (v) if lines 3 and 11 show losses, line 3 added to 50% of line 11.

(f) Enter here, and on line 17, Part II, the sum of lines 16(c) and 16(e)—(Do not enter an amount greater than \$1,000)

Part II Summary of Schedule D Gains and Losses

17 Net gain (or loss) from line 15(b) or 16(f), Part I

18 Net gain (or loss) from line 22, Part III

19 Total net gain (or loss), combine lines 17 and 18. Enter here and on line 36, Form 1040

United States



of

USA 33a-475
(RD. 4-23-71)**EXHIBIT**U. S. DIST. COURT
S. D. OF N. Y.

3

**TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE**

TO ALL WHOM THESE PRESENTS SHALL COME, GREETINGS.

I hereby certify that the original income tax return of Silvio and Adele Scotti, 3154 St. Louis Ave., Bronx, New York 10465 for the year 1971. This return was filed in the Southern District of New York, and is in my custody.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury

P. E. Costello
District Director
Internal Revenue Service
Manhattan District

Department of the Treasury / Internal Revenue Service
Individual Income Tax Return

1971

For the year January 1-December 31, 1971, or other taxable year beginning 1971, ending 19

First name and initial (If joint return, use first names and middle initials of both) SILVIO & ADELE Last name SCOTTI Your social security number R8 24 8925

Present home address (Number and street, including apartment number, or rural route) 3154 SCOTLEY AVE. Spouse's social security number

City, town or post office, State and ZIP code BRX. N.Y.C. 10465 Occupation Years Retirement Spouse's

Filing Status—check only one:

- 1 ☐ Single
 2 ☒ Married filing jointly (even if only one had income)
 3 ☐ Married filing separately and spouse is also filing.
 Give spouse's social security number in space above and enter first name here
 4 ☐ Unmarried Head of Household
 5 ☐ Surviving widow(er) with dependent child
 6 ☐ Married filing separately and spouse is not filing

Exemptions

- 7 Yourself Regular / 65 or over / Blind ☒ ☐ Enter number of boxes checked
 8 Spouse (applies only if item 2 or 6 is checked) ☒ ☐
 9 First names of your dependent children who lived with you JOELLA - ANNE-MARIE -
& LOUIS - Enter number 3
 10 Number of other dependents (from line 33)
 11 Total exemptions claimed 23

12 Wages, salaries, tips, etc. (Attach Forms W-2 to back. If unavailable, attach explanation) 12 14599.12

13a Dividends (see pages 6 and 11 of instr.) \$ 13b Less exclusion \$ Balance 13c

(If gross dividends and other distributions are over \$100, list in Part I of Schedule B.)

14 Interest. [If \$100 or less, enter total without listing in Schedule B]. 14

[If over \$100, enter total and list in Part II of Schedule B]

15 Income other than wages, dividends, and interest (from line 40) 15 (266.23)

16 Total (add lines 12, 13c, 14 and 15) 16 14865.35

17 Adjustments to income (such as "sick pay," moving expense, etc. from line 45) 17

18 Adjusted gross income (subtract line 17 from line 16) 18 14865.35

See page 3 of instructions for rules under which the IRS will figure your tax.
 If you do not itemize deductions and line 18 is under \$10,000, find tax in Tables and enter on line 19.
 If you itemize deductions or line 18 is \$10,000 or more, go to line 46 to figure tax.

19 Tax (Check if from: ☐ Tax Tables 1-13, ☒ Tax Rate Sch. X, Y, or Z, ☐ Sch. D, ☐ Sch. Q or ☐ Form 4726) 19 1058.14

20 Total credits (from line 54) 20

21 Income tax (subtract line 20 from line 19) 21 1058.14

22 Other taxes (from line 60) 22

23 Total (add lines 21 and 22) 23 1058.14

24 Total Federal income tax withheld (attach Forms W-2 or W-2P to back) 24 1594.97

25 1971 Estimated tax payments (include 1970 overpayment allowed as a credit) 25

26 Other payments (from line 64) 26 1.00

27 Total (add lines 24, 25, and 26) 27 1606.80

28 If line 23 is larger than line 27, enter BALANCE DUE Pay in full with return. Make check or money order payable to Internal Revenue Service 28 548.66

29 If line 27 is larger than line 23, enter OVERPAYMENT 29

30 Line 29 to be: (a) REFUNDED Allow at least six weeks for your refund check (b) Credited on 1972 estimated tax 30 548.66

31 Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in U.S. military banking facility operated by a U.S. financial institution)?
 If "Yes," attach Form 4683. (For definitions, see Form 4683.) ☐ Yes ☒ No

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Signature of taxpayer Silvio & Adele M. Scotti Date 5/1/72

Signature of preparer other than taxpayer, based on all information of which he has any knowledge [Signature] Address

Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Pres. Attach Copy 1 of Form W-2 to back

Tax, Payments and Credits

Foreign Accounts

Sign here

32 (a) NAME	(b) Relationship	(c) Months lived in your home. If born or died during year, write B or D.	(d) Did dependent have income of \$675 or more?	(e) Amount YOU furnished for dependent's support. If 100% write ALL.	(f) Amount furnished by OTHERS for dependent.
				\$	\$

33 Total number of dependents listed above. Enter here and on line 10

PART II.—Income other than Wages, Dividends, and Interest

34 Business income or (loss) (attach Schedule C)	34	
35 Net gain or (loss) from sale or exchange of capital assets (attach Schedule D)	35	
36 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	36	
37 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Schedule E)	37	
38 Farm income or (loss) (attach Schedule F)	38	
39 Miscellaneous income	39	
(a) Fully taxable pensions and annuities not reported on Schedule E—see instructions on page 7		
(b) 50% of capital gain distributions (not reported on Schedule D)		
(c) State income tax refunds (caution—see instructions on page 7)		
(d) Alimony		
(e) Other (state nature and source)		
(f) Total miscellaneous income (add lines 39(a), (b), (c), (d) and (e))	39	133.77

40 Total (add lines 34, 35, 36, 37, 38, and 39). Enter here and on line 15

PART III.—Adjustments to Income

41 "Sick pay" if included in line 12 (attach Form 2440 or other required statement)	41	
42 Moving expense (attach Form 3903)	42	
43 Employee business expense (attach Form 2106 or other statement)	43	
44 Payments as a self-employed person to a retirement plan, etc. (attach Form 2950SE)	44	
45 Total adjustments (add lines 41, 42, 43, and 44). Enter here and on line 17	45	

PART IV.—Tax Computation (Do not use this part if you use Tax Tables 1-13 to find your tax.)

46 Adjusted gross income (from line 18)	46	143,130.00
47 (a) If you itemize deductions, enter total from Schedule A, line 32 and attach Schedule A (b) If you do not itemize deductions, and line 46 is: (1) \$10,000 or more but less than \$11,538.43, enter 13% of line 46 (2) \$11,538.43 or more, enter \$1,500. Note: deduction under (1) or (2) is limited to \$750 if married and filing separately.	47	16,620.00
48 Subtract line 47 from line 46	48	96,810.00
49 Multiply total number of exemptions claimed on line 11, by \$675	49	13,250.00
50 Taxable income. Subtract line 49 from line 48 (Figure your tax on the amount on line 50 by using Tax Rate Schedule X, Y or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, or maximum tax from Form 4726.) Enter tax on line 19.	50	6,306.00

PART V.—Credits

51 Retirement income credit (attach Schedule R)	51	
52 Investment credit (attach Form 3468)	52	
53 Foreign tax credit (attach Form 1116)	53	
54 Total credits (add lines 51, 52, and 53). Enter here and on line 20	54	

PART VI.—Other Taxes

55 Self-employment tax (attach Schedule SE)	55	
56 Tax from recomputing prior-year investment credit (attach Form 4255)	56	
57 Minimum tax (see instructions on page 8). Check here <input type="checkbox"/> , if Form 4625 is attached	57	
58 Social security tax on unreported tip income (attach Form 4137)	58	
59 Uncollected employee social security tax on tips (from Forms W-2)	59	
60 Total (add lines 55, 56, 57, 58, and 59). Enter here and on line 22	60	

PART VII.—Other Payments

61 Excess FICA tax withheld (two or more employers—see instructions on page 8)	61	
62 Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136)	62	
63 Regulated Investment Company Credit (attach Form 2439)	63	
64 Total (add lines 61, 62, and 63). Enter here and on line 26	64	48.33

(Form 1040)
Department of the Treasury
Internal Revenue Service

Itemized Deductions AND Dividend and Interest Income

1971 04

Name(s) as shown on Form 1040

SILVIO & ADELE

J 0 7 7 1

Your social security number
128 34 8925

Schedule A—Itemized Deductions (Schedule B on back)

Medical and dental expenses (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

1 One half (but not more than \$150) of insurance premiums for medical care. (Be sure to include in line 10 below)

2 Medicine and drugs

3 Enter 1% of line 18, Form 1040

4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)

5 Enter balance of insurance premiums for medical care not entered on line 1

6 Itemize other medical and dental expenses. Include hearing aids, dentures, eyeglasses, transportation, etc.

Dr. Klein D.D.
Park Madison Lab.
Dr. Hill M.D.
West. Eye & Ear
Dr. Goodwin E.E.T.N.T.
Dr. Ed. (Shin)

Dr. Benstrom
Opticians

7 Total (add lines 4, 5, and 6)

8 Enter 3% of line 18, Form 1040

9 Subtract line 8 from line 7. Enter difference (if less than zero, enter zero)

10 Total deductible medical and dental expenses (Add lines 1 and 9. Enter here and on line 27, below.)

Taxes

11 Real estate

12 State and local gasoline (see gas tax tables)

13 General sales (see sales tax tables)

14 State and local income

15 Personal property

16 Other

17 Total taxes (Add lines 11 through 16. Enter here and on line 28, below.)

270.00

143.00

127.00

—

—

—

—

—

—

250.00

30.00

150.00

30.00

95.00

75.00

20.00

30.00

30.00

846.00

286.00

560.00

560.00

560.00

560.00

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560.00

Contributions.—Cash—including checks, money orders, etc. (Itemize—see instructions on page 10 for examples)

St. Francis De Charity

Vonau Charity

18 Total cash contributions

19 Other than cash (see instructions on page 10 for required statement). Enter total for such items here

20 Carryover from prior years

21 Total contributions (Add lines 18, 19, and 20. Enter here and on line 29, below.)

Interest expense

22 Home mortgage

23 Installment purchases

24 Other (itemize)

Police Service Loan

Kenneth

Bonifacio

Yusaid

Chase Manhattan

25 Total interest expense (Add lines 22, 23, and 24. Enter here and on line 30, below.)

707

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Summary of Itemized Deductions

27 Total deductible medical and dental expenses (from line 10)

28 Total taxes (from line 17)

29 Total contributions (from line 21)

30 Total interest expense (from line 25)

31 Total miscellaneous deductions (from line 26)

32 TOTAL ITEMIZED DEDUCTIONS. (Add lines 27 through 31. Enter here and on Form 1040, line 47.)

560.00
1679.94
210.00
707.00
979.50
1679.94

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040.** ▶ **Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.**

Name(s) as shown on Form 1040

SILVIO & ADELE SCOTT

Social security number

Social security number
128 24 892

D

Part II Long-term Capital Gains and Losses—Assets Held More Than 6 Months

Capital gain distributions

Enter gain if applicable from line 4(a)(1), Form 4797 (see Instruction A).

Enter your share of net long-term gain or (loss) from partnerships and fiduciaries.

Enter your share of net long-term gain from small business corporations (Subchapter S).

Net gain or (loss), combine lines 6 through 10.

2(a) Long-term capital loss component carryover from years beginning before 1970 (see Instruction H).

2(b) Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction H).

Net long-term gain or (loss), combine lines 11, 12(a) and 12(b).

Part III Summary of Parts I and II

14	Combine the amounts shown on lines 5 and 13, and enter the net gain (loss) here	14		
15	If line 14 shows a gain—			
	(a) Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part VI for computation of alternative tax). Enter zero if there is a loss or no entry on line 13	15(a)		
	(b) Subtract line 15(a) from line 14. Enter here and on line 35, Form 1040	15(b)		
16	If line 14 shows a loss—See Instruction I.			
	▶ Omit lines 16(a) and 16(b) and go to Part IV if losses are shown on lines 12(a) and 13.			
	▶ Otherwise,			
	(a) Enter one of the following amounts:			
	(i) If amount on line 5 is zero or a net gain, enter 50% of amount on line 14;			
	(ii) If amount on line 13 is zero or a net gain, enter amount on line 14; or,			
	(iii) If amounts on line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13	16(a)		
	(b) Enter here and on line 35, Form 1040, the smaller of:			
	(i) The amount on line 16(a);			
	(ii) \$1,000 (\$500 if married and filing a separate return—If losses are shown on lines 4(a) and 5, see instruction K for a higher limit not to exceed \$1,000); or,			
	(iii) Taxable income, as adjusted (see instruction J)	16(b)		

United States

of Am


 USA 33a-475
 (ED. 4-23-71)

EXHIBIT
 U. S. DIST. COURT
 S. D. OF N. Y.

5

T.C.

TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

D

ALL WHOM THESE PRESENTS SHALL COME, GREETING:

 My th
 10 V annexed is a true copy of the (1972) Individual Income Tax Return of
 DELE SCOTTI 3154 SCHLEY AVE BRONX NY 10465

in custody of this office

 IN WITNESS WHEREOF, I have hereunto set my
 hand, and caused the seal of this office to be affixed
 on the day and year first above written.

By direction of the Secretary of the Treasury:

 M. EDDIE HEIRONIMUS
 Director, Andover Service Center

FORM 2866 (REV. 6-72)

to a (husband or signature)

ing jointly, BOTH must sign over if only one had income)

Address (and ZIP Code)

Prepare Form 1040, 1040A, 1041, 1042, 1043, 1044, 1045, 1046, 1047, 1048, 1049, 1050, 1051, 1052, 1053, 1054, 1055, 1056, 1057, 1058, 1059, 1060, 1061, 1062, 1063, 1064, 1065, 1066, 1067, 1068, 1069, 1070, 1071, 1072, 1073, 1074, 1075, 1076, 1077, 1078, 1079, 1080, 1081, 1082, 1083, 1084, 1085, 1086, 1087, 1088, 1089, 1090, 1091, 1092, 1093, 1094, 1095, 1096, 1097, 1098, 1099, 1100, 1101, 1102, 1103, 1104, 1105, 1106, 1107, 1108, 1109, 1110, 1111, 1112, 1113, 1114, 1115, 1116, 1117, 1118, 1119, 1120, 1121, 1122, 1123, 1124, 1125, 1126, 1127, 1128, 1129, 1130, 1131, 1132, 1133, 1134, 1135, 1136, 1137, 1138, 1139, 1140, 1141, 1142, 1143, 1144, 1145, 1146, 1147, 1148, 1149, 1150, 1151, 1152, 1153, 1154, 1155, 1156, 1157, 1158, 1159, 1160, 1161, 1162, 1163, 1164, 1165, 1166, 1167, 1168, 1169, 1170, 1171, 1172, 1173, 1174, 1175, 1176, 1177, 1178, 1179, 1180, 1181, 1182, 1183, 1184, 1185, 1186, 1187, 1188, 1189, 1190, 1191, 1192, 1193, 1194, 1195, 1196, 1197, 1198, 1199, 1200, 1201, 1202, 1203, 1204, 1205, 1206, 1207, 1208, 1209, 1210, 1211, 1212, 1213, 1214, 1215, 1216, 1217, 1218, 1219, 1220, 1221, 1222, 1223, 1224, 1225, 1226, 1227, 1228, 1229, 1230, 1231, 1232, 1233, 1234, 1235, 1236, 1237, 1238, 1239, 1240, 1241, 1242, 1243, 1244, 1245, 1246, 1247, 1248, 1249, 1250, 1251, 1252, 1253, 1254, 1255, 1256, 1257, 1258, 1259, 1260, 1261, 1262, 1263, 1264, 1265, 1266, 1267, 1268, 1269, 1270, 1271, 1272, 1273, 1274, 1275, 1276, 1277, 1278, 1279, 1280, 1281, 1282, 1283, 1284, 1285, 1286, 1287, 1288, 1289, 1290, 1291, 1292, 1293, 1294, 1295, 1296, 1297, 1298, 1299, 1300, 1301, 1302, 1303, 1304, 1305, 1306, 1307, 1308, 1309, 1310, 1311, 1312, 1313, 1314, 1315, 1316, 1317, 1318, 1319, 1320, 1321, 1322, 1323, 1324, 1325, 1326, 1327, 1328, 1329, 1330, 1331, 1332, 1333, 1334, 1335, 1336, 1337, 1338, 1339, 1340, 1341, 1342, 1343, 1344, 1345, 1346, 1347, 1348, 1349, 1350, 1351, 1352, 1353, 1354, 1355, 1356, 1357, 1358, 1359, 1360, 1361, 1362, 1363, 1364, 1365, 1366, 1367, 1368, 1369, 1370, 1371, 1372, 1373, 1374, 1375, 1376, 1377, 1378, 1379, 1380, 1381, 1382, 1383, 1384, 1385, 1386, 1387, 1388, 1389, 1390, 1391, 1392, 1393, 1394, 1395, 1396, 1397, 1398, 1399, 1400, 1401, 1402, 1403, 1404, 1405, 1406, 1407, 1408, 1409, 1410, 1411, 1412, 1413, 1414, 1415, 1416, 1417, 1418, 1419, 1420, 1421, 1422, 1423, 1424, 1425, 1426, 1427, 1428, 1429, 1430, 1431, 1432, 1433, 1434, 1435, 1436, 1437, 1438, 1439, 1440, 1441, 1442, 1443, 1444, 1445, 1446, 1447, 1448, 1449, 1450, 1451, 1452, 1453, 1454, 1455, 1456, 1457, 1458, 1459, 1460, 1461, 1462, 1463, 1464, 1465, 1466, 1467, 1468, 1469, 1470, 1471, 1472, 1473, 1474, 1475, 1476, 1477, 1478, 1479, 1480, 1481, 1482, 1483, 1484, 1485, 1486, 1487, 1488, 1489, 1490, 1491, 1492, 1493, 1494, 1495, 1496, 1497, 1498, 1499, 1500, 1501, 1502, 1503, 1504, 1505, 1506, 1507, 1508, 1509, 1510, 1511, 1512, 1513, 1514, 1515, 1516, 1517, 1518, 1519, 1520, 1521, 1522, 1523, 1524, 1525, 1526, 1527, 1528, 1529, 1530, 1531, 1532, 1533, 1534, 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2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 2680, 2681, 2682, 2683, 2684, 2685, 2686, 2687, 2688, 2689, 2690, 2691, 2692, 2693, 2694, 2695, 2696, 2697, 2698, 2699, 2700, 2701, 2702, 2703, 2704, 2705, 2706, 2707, 2708, 2709, 2710, 2711, 2712, 2713, 2714, 2715, 2716, 2717, 2718, 2719, 2720, 2721, 2722, 2723, 2724, 2725, 2726, 2727, 2728, 2729, 2730, 2731, 2732, 2733, 2734, 2735, 2736, 2737, 2738, 2739, 2740, 2741, 2742, 2743, 2744, 2745, 2746, 2747, 2748, 2749, 2750, 2751, 2752, 2753, 2754, 2755, 2756, 2757, 2758, 2759, 2760, 2761, 2762, 2763, 2764, 2765, 2766, 2767, 2768, 2769, 2770, 2771, 2772, 2773, 2774, 2775, 2776, 2777, 2778, 2779, 2780, 2781, 2782, 2783, 2784, 2785, 2786, 2787, 2788, 2789, 2790, 2791, 2792, 2793, 2794, 2795, 2796, 2797, 2798, 2799, 2800, 2801, 2802, 2803, 2804, 2805, 2806, 2807, 2808, 2809, 2810, 2811, 2812, 2813, 2814, 2815, 2816, 2817, 2818, 2819, 2820, 2821, 2822, 2823, 2824, 2825, 2826, 2827, 2828, 2829, 2830, 2831, 2832, 2833, 2834, 2835, 2836, 2837, 2838, 2839, 2840, 2841, 2842, 2843, 2844, 2845, 2846, 2847, 2848, 2849, 2850, 2851, 2852, 2853, 2854, 2855, 2856, 2857, 2858, 2859, 2860, 2861, 2862, 2863, 2864, 2865, 2866, 2867, 2868, 2869, 2870, 2871, 2872, 2873, 2874, 2875, 2876, 2877, 2878, 2879, 2880, 2881, 2882, 2883, 2884, 2885, 2886, 2887, 2888, 2889, 2890, 2891, 2892, 2893, 2894, 2895, 2896, 2897, 2898, 2899, 2900, 2901, 2902, 2903, 2904, 2905, 2906, 2907, 2908, 2909, 2910, 2911, 2912, 2913, 2914, 2915, 2916, 2917, 2918, 2919, 2920, 2921, 2922, 2923, 2924, 2925, 2926, 2927, 2928, 2929, 2930, 2931, 2932, 2933, 2934, 29

1972

For the year January 1-December 31, 1972, or other taxable year beginning:

Place label on Form you file. Correct name, etc., if necessary. Enter social security number(s) only if incorrect or not shown on label.

Name (If joint return, give first names and initials of both)

SILVIO V. ADELE SCOTTI

Present home address (Number and street, including apartment number, or rural route)

3154 SCHLEY AVE

City, town or post office, State and ZIP code

BRONX

NY

10465

Occupation

Your social security number

178-241-8725

Wife's number, if joint return

062-28-4689

Yours

PATROLMAN

Wife's

CLEAN

Filing Status—check only one:

1 ☐ Single2 ☒ Married filing joint return (even if only one had income)3 ☐ Married filing separately. If wife (husband) is also filing give her (his) social security number and first name here.4 ☐ Unmarried Head of Household5 ☐ Widow(er) with dependent child (Enter year of death of husband (wife) ▶ 19)

Exemptions

Regular / 65 or over / Blind

6 Yourself ☒ ☐ ☐ Enter number of boxes checked7 Wife (husband) ☒ ☐ ☐

8 First names of your dependent children who lived with you JOELLA ANNIE MARIE

9 Number of other dependents (from line 3) ▶ 3

10 Total exemptions claimed ▶ 5

11 Wages, salaries, tips, and other employee compensation.

(Attach Form W-2 to front. If unavailable, attach explanation)

11 18255.00

12a Dividends (see pages 6 and 13 of instr.) \$ 12b Less exclusion \$ Balance ▶ 12c

(If gross dividends and other distributions are over \$200, list in Part I of Schedule B.)

13 Interest income. [If \$200 or less, enter total without listing in Schedule B] ▶ 13 22

14 Income other than wages, dividends, and interest (from line 45) ▶ 14 14780

15 Total (add lines 11, 12c, 13 and 14) ▶ 15 33057

16 Adjustments to income (such as "sick pay," moving expenses, etc. from line 50) ▶ 16

17 Subtract line 16 from line 15 (adjusted gross income) ▶ 17 33057

tion: If you have unearned income and you could be claimed as a dependent on your parent's return, boxed instruction on page 7, under the heading "Credits-Payments." Check this block ☐.

If you do not itemize deductions and line 17 is under \$10,000, find tax in Tables and enter on line 18.

If you itemize deductions or line 17 is \$10,000 or more, go to line 51 to figure tax.

18 Tax, check if from:

Tax Tables 1-12,

Schedule D

X Tax Rate Schedule X, Y, or Z

Schedule G or

Form 4726

19 Total credits (from line 61) ▶ 19 5203.36

20 Income tax (subtract line 19 from line 18) ▶ 20 137.16

21 Other taxes (from line 67) ▶ 21 5064.20

22 Total (add lines 20 and 21) ▶ 22 5064.20

23 Total Federal income tax withheld (attach Forms W-2 or W-2P to front) ▶ 23 2161.31

24 1972 Estimated tax payments (include amount allowed as credit from 1971 return) ▶ 24

25 Amount paid with Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return. ▶ 25 26.77

26 Other payments (from line 71) ▶ 26

27 Total (add lines 23, 24, 25, and 26) ▶ 27 2187.58

28 If line 22 is larger than line 27, enter BALANCE DUE IRS ▶ 28 2876.62

29 If line 27 is larger than line 22, enter amount OVERPAID ▶ 29

30 Line 29 to be REFUNDED TO YOU ▶ 30

31 Line 29 to be credited on 1973 estimated tax ▶ 31

Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? ▶ ☐ Yes ☒ No

If "Yes," attach Form 4683. (For definitions, see Form 4683.)

Note: Be sure to complete Revenue Sharing (lines 33 and 34) on next page.

Sign here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

Taxpayer's signature Date 4/14/73

Preparer's signature Date 4/14/73

Wife's (husband's) signature (If filing jointly, BOTH must sign even if only one had income)

Address (and ZIP Code)

Preparer's signature (other than taxpayer)

Date 4/14/73

Preparer's Emp. Ident. or Soc. Sec. No.

(Form 1040)
Department of the Treasury
Internal Revenue Service

Dividend and Interest Income

► Attach to Form 1040.

Name(s) as shown on Form 1040

SILVIO + ADELE SCOTTI

Your social security number

128 124 8725

Schedule A—Itemized Deductions (Schedule B on back)

Medical and dental expenses (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

1 One half (but not more than \$150) of insurance premiums for medical care. (Be sure to include in line 10 below)

2 Medicine and drugs

3 Enter 1% of line 17, Form 1040

4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)

5 Enter balance of insurance premiums for medical care not entered on line 1

6 Itemize other medical and dental expenses. Include hearing aids, dentures, eyeglasses, transportation, etc.

7 Total (add lines 4, 5, and 6)

8 Enter 3% of line 17, Form 1040

9 Subtract line 8 from line 7. Enter difference (if less than zero, enter zero)

10 Total deductible medical and dental expenses (Add lines 1 and 9. Enter here and on line 33, below.)

Taxes.

11 Real estate

12 State and local gasoline (see gas tax tables)

13 General sales (see sales tax tables)

14 State and local income

15 Personal property

16 Other MAJOR PURCHASE

17 Total taxes (Add lines 11 through 16. Enter here and on line 34, below.)

Contributions.—Cash—including checks, money orders, etc. (Itemize—see instructions on page 11 for examples.)

ST. FRANCIS

MISC

18 Total cash contributions

19 Other than cash (see instructions on page 12 for required statement). Enter total for such items here

20 Carryover from prior years

21 Total contributions (Add lines 18, 19, and 20. Enter here and on line 35, below.)

Interest expense.

22 Home mortgage

23 Installment purchases

24 Other (Itemize)

CAR FINANCE

25 Total interest expense (Add lines 22, 23 and 24. Enter here and on line 36, below.)

Casualty or theft loss(es)

See instructions on page 12. NOTE: If you had more than one casualty or theft loss occurrence, OMIT lines 26 through 29 and see page 12 of the instructions for guidance.

26 Loss before adjustments

27 Insurance reimbursement

28 \$100 limitation

29 Add lines 27 and 28

30 Casualty or theft loss. (Excess of line 26 over line 29. Enter here and on line 37, below.)

31 Child and dependent care expenses from Form 2441. (Enter here and on line 38, below.)

Miscellaneous deductions for alimony, union dues, etc. (see instructions on page 13).

ACCOUNTING FEES

DUES PRA

NAVAL RESERVE EXPENSE IN EXCESS OF REIMBURSEMENT

32 Total miscellaneous deductions (Enter here and on line 39, below.)

Summary of Itemized Deductions

33 Total deductible medical and dental expenses (from line 10)

34 Total taxes (from line 17)

35 Total contributions (from line 21)

36 Total interest expense (from line 25)

37 Casualty and theft loss(es) (from line 30)

38 Child and dependent care expenses (from line 31)

39 Total miscellaneous deductions (from line 32)

40 TOTAL ITEMIZED DEDUCTIONS. (Add lines 33 through 39. Enter here and on Form 1040, line 52.)

SCHEDULE C-1. COST OF GOODS SOLD AND/OR OPERATIONS (See Schedule C Instructions for line 2)

1	Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	
2	Purchases \$..... Less cost of items withdrawn for personal use \$..... Balance ▶	
3	Cost of labor (do not include salary paid to yourself)	
4	Materials and supplies	
5	Other costs (attach schedule)	
6	Total of lines 1 through 5	
7	Less: Inventory at end of year	
8	Cost of goods sold and/or operations. Enter here and on line 2, page 1.	

Method of inventory valuation ▶

Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? ☐ YES ☐ NO. If "Yes," attach explanation.**SCHEDULE C-2. DEPRECIATION** (See Schedule C Instructions for line 6)

Notes: If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)-11(b)(5)(vi) and 1.167(a)-12, the provisions of Revenue Procedures 62-21 and 65-13 are not applicable for taxable years ending after December 31, 1970. If you need more space, use Form 4562.

Check box if you made an election this taxable year to use ☐ Class Life (ADR) System and/or ☐ Guideline Class Life System.

a. Group and guideline class or description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Depreciation from Form 4832						
3 Depreciation from Form 5006						
4 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment	1972	1988		SL	5%	144
Other (specify)						
5 Totals		1988				144
6 Less amount of depreciation claimed in Schedule C-1						
7 Balance—Enter here and on page 1, line 6						144

SUMMARY OF DEPRECIATION (Other Than Additional First Year Depreciation)

	Straight line	Declining balance	Sum of the years-digits	Units of production	Other (specify)	Total
1 Depreciation from Form 4832						
2 Depreciation from Form 5006						
3 Other						

SCHEDULE C-3. EXPLANATION OF LINES 7 AND 9

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		\$			\$

SCHEDULE C-4. EXPENSE ACCOUNT INFORMATION (See Schedule C Instructions for Schedule C-4)

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than \$10,000, or for yourself if your expense account allowance plus line 21, page 1, is less than \$10,000.

Did you claim a deduction for expenses connected with:

- (1) Entertainment facility (boat, resort, ranch, etc.)? ☐ YES ☐ NO (3) Employees' families at conventions or meetings? ☐ YES ☐ NO
 (2) Living accommodations (except employees on business)? ☐ YES ☐ NO (4) Employee or family vacations not reported on Form W-2? ☐ YES ☐ NO

Name	Expense account	Salaries and wages
Owner		
1		
2		
3		
4		
5		

Department of the Treasury
Internal Revenue Service

Each self-employed person must file a Schedule SE.
Attach to Form 1040.

If you had wages, including tips, of \$9,000 or more that were subject to social security taxes, do not fill in this page.
If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

Important.—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits.

NAME OF SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD)

SILVIO V. SCOTTI

Social security number
of self-employed person

128-24 8925

Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.)

Part I Computation of Net Earnings from BUSINESS Self-Employment (other than farming)

1 Net profit (or loss) shown in Schedule C (Form 1040), line 21. (Enter combined amount if more than one business.)

14780 24

2 Net income (or loss) from excluded services or sources included on line 1.
Specify excluded services or sources

3 Net earnings (or loss) from business self-employment (Subtract line 2 from line 1, and enter here and on line 8(a), below.)

14780 24

Part II Computation of Net Earnings from FARM Self-Employment

SE

A farmer may elect to compute net farm earnings using the OPTIONAL METHOD (line 6, below) INSTEAD OF THE REGULAR METHOD (line 5, below) if his gross profits are: (1) \$2,400 or less, or (2) more than \$2,400 and net profits are less than \$1,600. If your gross profits from farming are not more than \$2,400 and you elect to use the optional method, you need not complete lines 4 and 5.

Computation under Regular Method

4 Net farm profit (or loss) from:

(a) Schedule F, line 54 (cash method), or line 74 (accrual method)

(b) Farm partnerships

5 Net earnings from self-employment from farming. Add lines 4(a) and (b).

Computation under Optional Method

6 If gross profits from farming are:

(a) Not more than \$2,400, enter two-thirds of the gross profits

(b) More than \$2,400 and the net farm profit is less than \$1,600, enter \$1,600

*Note.—Gross profits from farming are the total of the gross profits from Schedule F, line 28 (cash method), or line 72 (accrual method), plus the distributive share of gross profit from farm partnerships as explained in instructions for Schedule SE.

7 Enter here and on line 8(b), below, the amount on line 5 (or line 6, if you use the optional method)

Part III Computation of Social Security Self-Employment Tax

8 Net earnings (or loss) from self-employment—

(a) From business (other than farming) from line 3, above

(b) From farming (from line 7, above)

(c) From partnerships, joint ventures, etc. (other than farming)

(d) From service as a minister, member of a religious order, or a Christian Science practitioner. If you filed Form 4361, check here ☐ and enter zero on this line

(e) From service with a foreign government or international organization

(f) Other (director's fees, etc.). Specify

9 Total net earnings (or loss) from self-employment reported on line 8

(If line 9 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of page.)

14780 24

10 The largest amount of combined wages and self-employment earnings subject to social security tax for 1972 is

\$9,000

11 (a) Total "FICA" wages as indicated on Form W-2

(b) Unreported tips, if any, subject to FICA tax from Form 4137, line 9

(c) Total of lines 11(a) and 11(b)

18255

18255

12 Balance (subtract line 11(c) from line 10)

13 Self-employment income—line 9 or 12, whichever is smaller

14 If line 13 is \$9,000, enter \$675.00; if less, multiply the amount on line 13 by .075

15 Railroad employee's and railroad employee representative's adjustment for hospital insurance benefits tax from Form 4469

16 Self-employment tax (subtract line 15 from line 14). Enter here and on Form 1040, line 62

ANDOVER SERVICE CENTER
DO NOT PROCESS
14780 24

Form 3700

Department of the Treasury
Internal Revenue Service

INVESTMENT CREDIT

Attach to your tax return.
For calendar year 1972 or other taxable year beginning
1972, and ending 1973

1972

The investment credit has been restored for property ordered by the taxpayer after March 31, 1971, or acquired by the taxpayer after August 15, 1971, regardless of when ordered.

The credit has also been restored for property whose construction, reconstruction, or erection was begun by the taxpayer after March 31, 1971, or whose construction, recon-

struction, or erection was completed by the taxpayer after August 15, 1971, regardless of when begun. In the case of property whose construction, reconstruction, or erection was begun by the taxpayer before April 1, 1971, only that portion of the basis attributable to construction, reconstruction, or erection after August 15, 1971, may be taken into account in determining the credit.

Name

Identifying number as shown on
page 1 of your tax return

SILVIO V. ADELE SCOTTI

128-24-8925

1 Qualified investment in new and used property (See instruction C for eligible property)

NOTE: Include your share of investment property by a partnership, estate, trust, small business corporation, or lessor.

Type of property	Line	(1) Life years	(2) Cost or basis	(3) Applicable percentage	(4) Qualified investment (Column 2 x column 3)
New Property	(a)	3 or more but less than 5		33 1/3	
	(b)	5 or more but less than 7		66 2/3	
	(c)	7 or more		100	
Used Property (See instructions for dollar limitation)	(d)	3 or more but less than 5		33 1/3	
	(e)	5 or more but less than 7		66 2/3	
	(f)	7 or more	1988	100	

2 Total qualified investment—Add lines 1(a) through 1(f)

3 Tentative investment credit—7% (4% for public utility property) of line 2

4 Carryback and carryover of unused credit(s). (See instruction 4—attach computation.)

5 Total—Add lines 3 and 4

Limitation

6 (a) Individuals—Enter amount from line 18, page 1, Form 1040.

(b) Estates and trusts—Enter amount from line 24 or 25, page 1, Form 1041.

(c) Corporations—Enter amount from line 5, Schedule J, Form 1120.

7 Less: (a) Foreign tax credit.

(b) Retirement income credit (individuals only).

8 Total—Add lines 7(a) and (b)

9 Line 6 less line 8

10 (a) Enter amount on line 9 or \$25,000, whichever is lesser. (Married persons filing separately, controlled corporate groups, estates, and trusts, see instruction 10.)

(b) If line 9 exceeds \$25,000, enter 50% of the excess.

11 Total—Add lines 10(a) and (b)

12 Investment credit—Enter amount from line 5 or line 11, whichever is lesser

Schedule A

If any part of your investment in 1 above was made by a partnership, estate, trust, small business corporation, or lessor, complete the following:

Name (Partnership, estate, trust, etc.)	Address	Property		
		New	Used	Life years
		\$	\$	

IDENTIFICATION
NO. 13-6400434

SOCIAL SECURITY
IDENTIFICATION
NO. 69-0210642

EMPLOYER BY WHOM PAID
THE CITY OF NEW YORK

WAGE AND TAX STATEMENT
(For use in States or Cities authorizing combined form)

Copy B—To be
filed with employee's
FEDERAL tax return

INCOME TAX INFORMATION			SOCIAL SECURITY INFORMATION		EMPLOYEE REGISTRY NO. OR EMPLOYEE TEMPORARY NO.	1. This amount is before payroll deductions.
FEDERAL INCOME TAX WITHHELD	WAGES ¹ PAID SUBJECT TO WITHHOLDING IN 1972 ²	OTHER COMPENSATION	F.I.C.A. EMPLOYEE TAX WITHHELD	TOTAL F.I.C.A. WAGES PAID IN 1972		
2109.03	16619.68	215.00	468.00	9000.00	R 839360	2. A copy of this form has been sent to the Internal Revenue Service.
EMPLOYEE TO WHOM PAID			SOCIAL SECURITY NO.	DISTRIBUTION NO.	DEPT. NO. OR STATUS	
S V SCOTT 3154 SCHLEY AVE BRONX NEW YORK 10461			128-24-8925	2620	056 M 05	
			530.29	179.51		

FORM W-2 U. S. Treasury Department, Internal Revenue Service

WAGE AND TAX STATEMENT

Copy B—To be filed with employee's FEDERAL tax return

1972

INCOME TAX INFORMATION			SOCIAL SECURITY INFORMATION		STATE OR MUNICIPAL INFORMATION	
Federal income tax withheld	Wages ¹ paid subject to withholding in 1972	Other compensation paid in 1972	F.I.C.A. employee tax withheld	Total F.I.C.A. wages paid in 1972	New York State Tax Withheld	New York City Tax Withheld
13.50	161.60		8.40	161.60	1.70	.41
Type or print EMPLOYEE'S social security number, name and address below						
062-28 4689 Adale Maggio 3154 Schley Avenue Bronx, N. Y.						
Type or print EMPLOYER'S identification number, name and address						
13-1590848 Crown Fashions Inc, 112 Lincoln Avenue Bronx, N. Y. 10451						
Uncollected Employee Tax on Tips						
Form W-2 U.S. Treasury Department App. IRS 5-72						

DISBURSING OFFICER

U.S. NAVY FINANCE OFFICE
25TH STREET & 3RD AVENUE
BROOKLYN, NEW YORK 11232

WAGE AND TAX STATEMENT—1970

(For use in States or Cities authorizing combined form)

Copy B—To be
filed with employee's
FEDERAL tax return

Type or print EMPLOYER'S Federal identification number, name, and address above.

Employer's State Identification Number

FEDERAL INCOME TAX INFORMATION		
Federal income tax withheld	Wages paid subject to withholding in 1970 ¹	Other compensation paid in 1970 ²
NONE	261.30	

SOCIAL SECURITY INFORMATION		STATUS
F.I.C.A. employee tax withheld ³	Total F.I.C.A. wages paid in 1970 ⁴	1. Single 2. Married
13.99	261.30	**

EMPLOYEE'S social security number ▶

Name of State		State Form No.	State income tax withheld
Name of City		City Form No.	City income tax withheld

Type or print EMPLOYEE'S name and address (including ZIP code) above.

*Excludable sick pay. **Gross wages for State if different from Federal.
 †Includes tips reported by employee. Amount is before payroll deductions or sick pay exclusion.
 ‡Add this item to wages in figuring the amount to be reported as wages and salaries on your income tax return.
 §One-eighth of this amount was withheld to finance the cost of Hospital Insurance Benefits. The remainder is for old-age, survivors, and disability insurance.
 ¶Includes tips reported by employee.

FORM W-2 Department of the Treasury, Internal Revenue Service

Uncollected Employee Tax on Tips \$

U.S. NAVY FINANCE OFFICE
MILITARY PAY DEPARTMENT
25TH STREET & 3RD AVENUE
BROOKLYN, NEW YORK 11232

WAGE AND TAX STATEMENT—1971

(For use in States or Cities authorizing combined form)

Copy B—To be
filed with employee's
FEDERAL tax return

Type or print EMPLOYER'S Federal identification number, name, and address above.

Employer's State Identification Number

FEDERAL INCOME TAX INFORMATION		
Federal income tax withheld	Wages paid subject to withholding in 1971 ¹	Other compensation paid in 1971 ²
NONE	243.88	

SOCIAL SECURITY INFORMATION		STATUS
F.I.C.A. employee tax withheld ³	Total F.I.C.A. wages paid in 1971 ⁴	1. Single 2. Married
12.68	243.88	**

EMPLOYEE'S social security number ▶

Name of State		State Form No.	State income tax withheld
Name of City		City Form No.	City income tax withheld

PH2 SILVIO SCOTT
33A

Type or print EMPLOYEE'S name and address (including ZIP code) above.

*Excludable sick pay. **Gross wages for State if different from Federal.
 †Includes tips reported by employee. Amount is before payroll deductions or sick pay exclusion.
 ‡Add this item to wages in reporting wages and salaries on your income tax return.
 §The social security (FICA) rate of 5.2% includes .6% for Hospital Insurance Benefits and 4.6% for old-age, survivors, and disability insurance.
 ¶Includes tips reported by employee.

FORM W-2 Department of the Treasury, Internal Revenue Service

Uncollected Employee Tax on Tips \$

United States



of 2

USA 100-41
(ED. 4-23-71)

25-a

EXHIBIT
U. S. DIST. COURT
S. D. OF N. Y.

6

TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

TO WHOM THESE PRESENTS SHALL COME, GREETING:

1 cer
315
fil
annexed is the original income tax return of Silvio and Adele Scotti,
10 Avenue, Bronx, New York 10465 for the year 1973. This return was
the Manhattan District and is in my custody

Under the custody of the Office.

IN WITNESS WHEREOF, I have hereunto set my
hand, and caused the seal of this office to be affixed,
on the day and year first above written.

By direction of the Secretary of the Treasury:

P. E. Coates

District Director
Internal Revenue Service
Manhattan District

FORM 2806 (REV. 10-1-68)

70-765

Form

1040


 Department of the Treasury—Internal Revenue Service
 Individual Income Tax Return

1973

For the year January 1–December 31, 1973, or other taxable year beginning

1973, ending

1022117590025

Please print or type	Name (If joint return, give first names and initials of both) Silvio & Adele	Last name Scotti	COUNTY OF RESIDENCE Bronx	Your social security number 128 24 8925
	Present home address (Number and street, including apartment number, or rural route) 3154 Schley Avenue			Spouse's social security no. ?
City, town or post office, State and ZIP code Bronx, N.Y. 10465			Occupation Yours Patrolman Spouse's ?	

Filing Status—check only one:

- 1 ☐ Single
- 2 ☒ Married filing joint return (even if only one had income)
- 3 ☐ Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here **Patrolman**
- 4 ☐ Unmarried Head of Household
- 5 ☐ Widow(er) with dependent child (Year spouse died **> 19**)

Exemptions

Regular / 65 or over / Blind

- 6a Yourself ☒ ☐ ☐ Enter number of boxes checked **2**
- b Spouse ☒ ☐ ☐
- c First names of your dependent children who lived with you **Joella, Annie, Louis** Enter number **3**
- d Number of other dependents (from line 27) **23**
- 7 Total exemptions claimed **5**

8 Presidential Election Campaign Fund.—Check ☐ if you wish to designate \$1 of your taxes for this fund. If joint return, check ☐ if spouse wishes to designate \$1. Note: This will not increase your tax or reduce your refund. See note below.

Income	9 Wages, salaries, tips, and other employee compensation. (Attach Forms W-2. If unavailable, attach explanation)	9	17,671	24
	10a Dividends (See instructions)	10a		
	10d (Gross amount received, if different from line 10a)			
	11 Interest income	11	235	38
	12 Income other than wages, dividends, and interest (from line 38)	12	27,112	38
	13 Total (add lines 9, 10c, 11, and 12)	13	45,019	
	14 Adjustments to income (such as "sick pay," moving expenses, etc. from line 43)	14		
15 Subtract line 14 from line 13 (adjusted gross income)	15	45,019		

- If you do not itemize deductions and line 15 is under \$10,000, find tax in Tables and enter on line 16.
- If you itemize deductions or line 15 is \$10,000 or more, go to line 44 to figure tax.
- CAUTION. If you have unearned income and can be claimed as a dependent on your parent's return, check here ☐ and see instructions on page 7.

Tax, Payments and Credits	16 Tax, check if from:	<input type="checkbox"/> Tax Tables 1–12	<input checked="" type="checkbox"/> Tax Rate Schedule X, Y, or Z	16	9458	76
	<input type="checkbox"/> Schedule D	<input type="checkbox"/> Schedule G	<input type="checkbox"/> Form 4726 OR <input type="checkbox"/> Form 4972	17		
	17 Total credits (from line 54)			18		
	18 Income tax (subtract line 17 from line 16)			19		
	19 Other taxes (from line 61)			20	9458	76
	20 Total (add lines 18 and 19)					
	21a Total Federal income tax withheld (attach Forms W-2 or W-2P to front)	21a	2,176	07		
b 1973 estimated tax payments (include amount allowed as credit from 1972 return)	b					
c Amount paid with Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return	c					
d Other payments (from line 65)	d					
22 Total (add lines 21a, b, c, and d)	22	2,176	07			

Balance Due or Refund	23 If line 20 is larger than line 22, enter BALANCE DUE IRS. Pay in full with return. Make check or money order payable to Internal Revenue Service. (Check here <input type="checkbox"/> if Form 2210, Form 2210F, or statement is attached. See instructions on page 8.)	23	7,282	69
	24 If line 22 is larger than line 20, enter amount OVERPAID	24		
	25 Amount of line 24 to be REFUNDED TO YOU	25		
	26 Amount of line 24 to be credited on 1974 estimated tax	26		

Note: 1972 Presidential Election Campaign Fund Designation.—Check ☐ if you did not designate \$1 of your taxes on your 1972 return, but now wish to do so. If joint return, check ☐ if spouse did not designate on 1972 return but now wishes to do so.

Sign here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

Preparer's signature (other than taxpayer) **Sidney M. MEYER** Date **6/13/74**

Spouse's signature (If filing jointly, BOTH must sign even if only one had income) **Adele Scotti**

Address (and ZIP Code) **51 Charles St. N.Y. N.Y.** Preparer's Emp. Ident. or Soc. Sec. No. **10462**

Write soc. sec. no. on Check or Money Order. Attach here

Please attach Copy B of Forms W-2 here

Other Dependent			during year, write in or 0.	income of \$750 or more?	dependent's part. If write ALL.	100%	including depen-

27 Total number of dependents listed in column (a). Enter here and on line 6d

Part I Income other than Wages, Dividends, and Interest

28 Business income or (loss) (attach Schedule C)	28	28,112	38
29 Net gain or (loss) from sale or exchange of capital assets (attach Schedule D)	29	(1,000)	
30 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	30		
31 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)	31		
32 Farm income or (loss) (attach Schedule F)	32		
33 Fully taxable pensions and annuities (not reported on Schedule E—see instructions on page 8)	33		
34 50% of capital gain distributions (not reported on Schedule D)	34		
35 State income tax refunds (does not apply if refund is for year in which you took the standard deduction—others see instructions on page 8)	35		
36 Alimony received	36		
37 Other (state nature and source)	37		
38 Total (add lines 28, 29, 30, 31, 32, 33, 34, 35, 36, and 37). Enter here and on line 12	38	27,112	38

Part II Adjustments to Income

39 "Sick pay." (From Forms W-2 and W-2P. If not shown on Forms W-2 or W-2P, attach Form 2440 or statement.)	39		
40 Moving expense (attach Form 3903)	40		
41 Employee business expense (attach Form 2106 or statement)	41		
42 Payments as a self-employed person to a retirement plan, etc. (see Form 4848)	42		
43 Total adjustments (add lines 39, 40, 41, and 42). Enter here and on line 14	43		

Part III Tax Computation (Do not use this part if you use Tax Tables 1-12 to find your tax.)

44 Adjusted gross income (from line 15)	44	45,019	
45 (a) If you itemize deductions, enter total from Schedule A, line 41 and attach Schedule A (b) If you do not itemize deductions, enter 15% of line 44, but do NOT enter more than \$2,000. (\$1,000 if line 3 checked)	45	7,367	19
46 Subtract line 45 from line 44	46	37,651	81
47 Multiply total number of exemptions claimed on line 7, by \$750	47	3,750	
48 Taxable income. Subtract line 47 from line 46	48	33,901	81

(Figure your tax on the amount on line 48 by using Tax Rate Schedule X, Y, or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, maximum tax from Form 4726, or special averaging from Form 4972.) Enter tax on line 16.

Part IV Credits

49 Retirement income credit (attach Schedule R)	49		
50 Investment credit (attach Form 3468)	50		
51 Foreign tax credit (attach Form 1116)	51		
52 Credit for contributions to candidates for public office—see instructions on page 9	52		
53 Work incentive (WIN) credit (attach Form 4874)	53		
54 Total credits (add lines 49, 50, 51, 52, and 53). Enter here and on line 17	54		

Part V Other Taxes

55 Self-employment tax (attach Schedule SE)	55		
56 Tax from recomputing prior-year investment credit (attach Form 4255)	56		
57 Tax from recomputing prior-year Work Incentive (WIN) credit (attach schedule)	57		
58 Minimum tax. Check here <input type="checkbox"/> If Form 4625 is attached	58		
59 Social security tax on tip income not reported to employer (attach Form 4137)	59		
60 Uncollected employee social security tax on tips (from Forms W-2)	60		
61 Total (add lines 55, 56, 57, 58, 59, and 60). Enter here and on line 19	61		

Part VI Other Payments

62 Excess FICA tax withheld (two or more employers—see instructions on page 9)	62		
63 Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136)	63		
64 Credit from a Regulated Investment Company (attach Form 2439)	64		
65 Total (add lines 62, 63, and 64). Enter here and on line 21d	65		

Foreign Accounts	Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	If "Yes," attach Form 4683. (For definitions, see Form 4683.)	

dependents
other
dependents
(a) NAME
(b) Relationship
(c) Months lived in your home, if born or died during year, write B or D.
(d) Did you have income of \$750 or more?
(e) Were you furnished for dependent's support?
(f) Write ALL.
(g) 100% dependent.
(h) 100% dependent.
(i) 100% dependent.

SCHEDULE A
(Form 1040)
Department of the Treasury
Internal Revenue Service

Itemized Deductions

► Attach to Form 1040.

1973

Name(s) as shown on Form 1040

Silvio & Adele Scotti

Your social security number

128 24 8925

Medical and Dental Expenses (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

1 One half (but not more than \$150) of insurance premiums for medical care. (Be sure to include in line 10 below)	140	20
2 Medicine and drugs		
3 Enter 1% of line 15, Form 1040	450	19
4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)	-0-	
5 Enter balance of insurance premiums for medical care not entered on line 1	140	20
6 Enter other medical and dental expenses:	1750	
a Doctors, dentists, etc.		
b Hospitals		
c Other (Itemize—include hearing aids, dentures, eyeglasses, transportation, etc.)		
7 Total (add lines 4, 5, 6a, b, and c)	1890	20
8 Enter 3% of line 15, Form 1040	1350	57
9 Subtract line 8 from line 7 (if less than zero, enter zero)	540	20
10 Total (add lines 1 and 9). Enter here and on line 35	680	40

Taxes

11 State and local income	3,117	46
12 Real estate	753	52
13 State and local gasoline (see gas tax tables)		
14 General sales (see sales tax tables)	352	
15 Personal property		
16 Other (Itemize)		
17 Total (add lines 11, 12, 13, 14, 15, and 16). Enter here and on line 36	4,222	98

Interest Expense

18 Home mortgage	622	10
19 Other (Itemize)		
Car Finance	123	
Loans	387	34
20 Total (add lines 18 and 19). Enter here and on line 37	1132	44

Contributions (See instructions on page 11 for examples.)

21 a Cash contributions for which you have receipts, cancelled checks, etc.	375	
b Other cash contributions. List donees and amounts. ►		
22 Other than cash (see instructions on page 12 for required statement)		
23 Carryover from prior years		
24 Total contributions (add lines 21a, b, 22, and 23). Enter here and on line 38	375	

Casualty or Theft Loss(es) (See instructions on page 12.)
Note: If you had more than one loss, omit lines 25 through 28 and see instructions on page 12 for guidance.

25 Loss before insurance reimbursement		
26 Insurance reimbursement		
27 Subtract line 26 from line 25. Enter difference (if less than zero, enter zero)		
28 Enter \$100 or amount on line 27, whichever is smaller		
29 Casualty or theft loss (subtract line 28 from line 27). Enter here and on line 39		

Miscellaneous Deductions (See instructions on page 12.)

30 Alimony paid		
31 Union dues		
32 Expenses for child and dependent care services (attach Form 2441)		
33 Other (Itemize) ►		
Preparation of Tax Returns	125	
Dues	63	
Naval Reserve Expense in excess of Reimbursement	768	37
34 Total (add lines 30, 31, 32, and 33). Enter here and on line 40	956	37

Summary of Itemized Deductions

35 Total medical and dental—line 10	680	40
36 Total taxes—line 17	4,222	98
37 Total interest—line 20	1,132	44
38 Total contributions—line 24	375	
39 Casualty or theft loss(es)—line 29		
40 Total miscellaneous—line 34	956	37
41 Total deductions (add lines 35, 36, 37, 38, 39, and 40). Enter here and on Form 1040, line 45	7,367	19

SCHEDULE C
(Form 1040)
 Department of the Treasury
 Internal Revenue Service

Profit or (Loss) From Business or Profession
 (Sole Proprietorship)

1973

Attach to Form 1040. Partnerships, joint ventures, etc., must file Form 1065.

Name(s) as shown on Form 1040

Silvio V. & Adele Scotti

Social security number

128 24 8925

- A Principal business activity (see Schedule C Instructions) **Precious Metals**; product
- B Business name **Silvio Scotti** C Employer identification number
- D Business address (number and street) **3154 Schley Avenue**
 City, State and ZIP code **Bronx, N.Y. 10465**
- E Indicate method of accounting: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other
- F Were you required to file Form W-3 or Form 1096 for 1973? (See Schedule C Instructions.)
 If "Yes," where filed
- G Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1973?
- H Method of inventory valuation Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? (If "Yes," attach explanation)

		Yes	No
Income	1 Gross receipts or sales \$ Less: returns and allowances \$ Balance ▶	67,765	54
	2 Less: Cost of goods sold and/or operations (Schedule C-1, line 8)	34,602	73
	3 Gross profit	33,162	81
	4 Other income (attach schedule)		
	5 Total income (add lines 3 and 4)		
Deductions	6 Depreciation, (explain in Schedule C-3)	288	
	7 Taxes on business and business property (explain in Schedule C-2)	648	23
	8 Rent on business property	295	
	9 Repairs (explain in Schedule C-2)		
	10 Salaries and wages not included on line 3, Schedule C-1 (exclude any paid to yourself)		
	11 Insurance		
	12 Legal and professional fees	1500	
	13 Commissions		
	14 Amortization (attach statement)		
	15 (a) Pension and profit-sharing plans (see Schedule C Instructions)		
	(b) Employee benefit programs (see Schedule C Instructions)		
	16 Interest on business indebtedness		
	17 Bad debts arising from sales or services		
	18 Depletion		
	19 Other business expenses (specify):		
	(a) Automobile for business use-20,000		
	(b) miles at \$.12 per mile	1800	
	(c) Misc. costs	321	48
	(d)		
	(e)		
(f)			
(g)			
(h)			
(i)			
(j)			
(k) Total other business expenses (add lines 19(a) through 19(j))	2121	48	
20 Total deductions (add lines 6 through 19)	5050	43	
21 Net profit or (loss) (subtract line 20 from line 5). Enter here and on Form 1040, line 28. ALSO enter on Schedule SE, line 5(a)	28,112	38	

SCHEDULE C-1.—Cost of Goods Sold and/or Operations (See Schedule C Instructions for Line 2)

1 Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	33,144.14	84
2 Purchases \$ Less: cost of items withdrawn for personal use \$ Balance ▶	1,458	59
3 Cost of labor (do not include salary paid to yourself)		
4 Materials and supplies		
5 Other costs (attach schedule)		
6 Total of lines 1 through 5	34,602	73
7 Less: Inventory at end of year	34,602	73
8 Cost of goods sold and/or operations. Enter here and on line 2 above		

► **Attach to Form 1040.** ► **Examples of property to be reported on this Schedule are** gains and losses on stocks, bonds, and commodities, and sales of real estate. ► **Do not report** on personal assets such as a home or jewelry.

Social security number
128 | 24 | 8925

1

14	Combine the amounts shown on lines 5 and 13, and enter the net gain or loss here	14	3,250
15	If line 14 shows a gain—		
	(a) Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part VI for computation of alternative tax). Enter zero if there is a loss or no entry on line 13.	15(a)	
	(b) Subtract line 15(a) from line 14. Enter here and on line 29, Form 1040	15(b)	
16	If line 14 shows a loss—		
	▶ Omit lines 16(a) and 16(b) and go to Part IV if losses are shown on BOTH lines 12(a) and 13. See Instruction I.		
	▶ Otherwise,		
	(a) Enter one of the following amounts:		
	(i) If amount on line 5 is zero or a net gain, enter 50% of amount on line 14;		
	(ii) If amount on line 13 is zero or a net gain, enter amount on line 14; or,		
	(iii) If amounts on line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13	16(a)	1760
	(b) Enter here and enter as a (loss) on line 29, Form 1040, the smallest of:		
	(i) The amount on line 16(a);		
	(ii) \$1,000 (\$500 if married and filing a separate return—if a loss is shown on line 4(a) or 12(a), see Instruction M for a higher limit not to exceed \$1,000); or,		
	(iii) Taxable income, as adjusted (see Instruction L)	16(b)	1000

Part IV Capital Loss Limitation—Where Losses Are Shown on Both Lines 12(a) AND 13
Schedule D (Form 1040) 1974

Form **2688**
(Rev. Oct. 1973)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time to File

U.S. Individual Income Tax Return

(See reverse for filing instructions and return address. Be sure to answer all questions.)

File in DUPLICATE on or before the due date for filing the return. (See instructions 2.)

Please Print or Type	Name (If joint return, give first names and initials of both)	Last name	Your social security number
	Silvio V. & Adele	Scotti	128 24 8928
	Present home address (Number and street, including apartment number, or rural route)		Spouse's social security no.
	3154 Achley Avenue		062 28 4689
Type	City, town or post office, State and ZIP code		
	Bronx, N.Y.C., N.Y.		

1. An extension of time until **June 15th**, 19**74**, is hereby requested in which to file the Individual Income tax return (Form 1040) of the taxpayer named above for the taxable year beginning **1-1-74** 19....., and ending **12-31-74** 19.....
2. Has an extension of time to file been previously granted for this taxable year? ☐ Yes ☒ No
3. State in detail the reason the taxpayer needs an extension (If space is insufficient use the bottom of page 2):
4. Did the taxpayer file an individual income tax return on time (including any authorized extension) for each of the 3 years immediately preceding the year for which this extension is requested? ☒ Yes ☐ No
If "NO," list each year during the 3-year period for which a return was not filed on time or within a period covered by an extension, and state the reason.
5. Was the taxpayer required to file a declaration of estimated tax for the year for which this extension is requested? ☐ Yes ☒ No
If "YES," was each required installment payment made on or before its due date? ☐ Yes ☒ No

CAUTIONARY NOTE:

- A. Election to have the Internal Revenue Service compute the income tax is not available to the taxpayer, with or without an extension, if the return is filed later than the regular due date.
- B. This is not an extension of time for payment of tax. The law imposes a penalty for the late payment of tax unless reasonable cause exists for failure to pay on time.
- C. Interest accrues at the rate of 6% per year on any unpaid tax from the regular due date of the return until paid.

Signature and Verification

If Prepared by Taxpayer.—Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein are true, correct, and complete.

Signature of taxpayer _____ Date _____
Spouse's signature _____ Date _____

If Prepared by Someone Other Than Taxpayer.—Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein are true, correct, and complete, that I am authorized by the taxpayer to prepare this application, and that I am:

- ☐ A member in good standing of the bar of the highest court of (specify jurisdiction) **New York**
- ☐ A certified public accountant duly qualified to practice in (specify jurisdiction) _____
- ☐ A person enrolled to practice before the Internal Revenue Service.
- ☐ A duly authorized agent holding a power of attorney. (The power of attorney need not be submitted unless requested.)
- ☐ A person standing in close personal or business relationship to the taxpayer who is unable to sign this application because of illness, absence, or other good cause. My relationship to the taxpayer and the reasons why the taxpayer is unable to sign this application are _____

Signature of preparer other than taxpayer **Lily M** Date **4-13-74**

The Internal Revenue Service will indicate below whether the extension is granted or denied and return the original.

Notice to Applicant—To Be Completed by the Internal Revenue Service

- ☒ The application IS approved. (Please attach this form to your return.)
- ☐ The application IS NOT approved. (Please attach this form to your return.)
However, in view of your reasons stated in the application a 10-day grace period is granted from date shown below or due date of the return, whichever is later. The 10-day grace period granted will constitute a valid extension of time for purposes of elections otherwise required to be made on timely filed returns.
- ☐ The application IS NOT approved.
Careful consideration has been given to the reasons stated in your application and it has been determined that the extension is not warranted. (The 10-day grace period is not granted.)
- ☐ The application cannot be considered since it was received in this office after the due date of the return.
- ☐ Other _____

MAY 10 1974

Henry G. Seay
APR 15 1974
DIRECTOR ROOM

By: _____

3-2
If the original copy of this application is to be returned to the taxpayer(s) at an address other than shown on page 1, agent acting for the taxpayer, please complete the section below:

Please Print or Type	Name	Sidney Meyers
	Number and street	51 Chambers Street
	City, town or post office, State and ZIP code	New York, N.Y. 10007 (Room 730)

Instructions

1. When to file.—A taxpayer desiring an extension of time for filing Form 1040 must submit an application on or before the due date of the return. The application should be submitted in sufficient time to enable the Internal Revenue Service to consider and to act on the application before the regular due date of the return.

An extension of time to file a return, unless it specifies otherwise, does not extend the time for payment of the tax. The law imposes a penalty for the late payment of tax (other than estimated tax) of one-half percent per month or fractional part of a month, unless you can show reasonable cause for failure to pay on time. Interest will accrue at the rate of 6 percent per year on any tax due on the return from the regular due date of the return until paid.

Except in undue hardship cases, Form 2688 will not be accepted until you have taken advantage of the automatic two-month extension using Form 4868.

2. How and where to file.—Complete this form in duplicate and file with the Internal Revenue office where you are required to file your return.

U.S. citizens abroad who have no legal residence or place of business in the United States should file with

the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155. If a U.S. citizen abroad is requesting an extension of time for filing because he expects to receive income which will be exempt under section 911 of the Internal Revenue Code, he should use Form 2350. Citizens of the United States who are residing or traveling outside of the United States on the due date of the return (for calendar year the due date is April 15) are automatically allowed a 2-month extension.

3. Reasons for additional extension.—Internal Revenue will grant a reasonable additional extension of time for filing a return if a timely application is filed which establishes reasonable cause why the return cannot be filed within the extension of time previously allowed. Generally, an application will be considered in the light of the efforts made by the taxpayer to fulfill his own filing responsibility, rather than the convenience of someone who assists him. However, consideration will be given to circumstances in which the taxpayer's practitioner is unable, due to reasons beyond his control, to complete the return for filing by the due date, or to other circumstances in which a taxpayer is unable to get essential professional assistance in spite of timely efforts to obtain it.

Item 3 should clearly describe in detail the circumstances beyond the taxpayer's control, which will cause the unavoidable delay in filing the return. Applications which give incomplete reasons such as "illness" or "practitioner too busy" without adequate explanations, will not be approved. Where it is clear that a request for extension of time to file an income tax return is frivolous—solely to gain time to file—the Internal Revenue Service will deny both the extension request and the 10-day grace period.

If this form is being used as a request for an extension of time to file the return from its normal due date because of undue hardship, a clear explanation should be given in item 3 and all supporting information should be attached to the application.

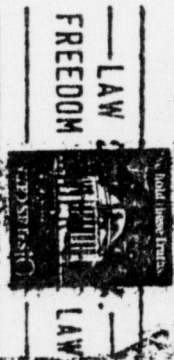
4. Blanket requests.—Blanket requests for extensions will not be granted. A separate application must be submitted for each return.

5. Period of extension.—Generally, an extension of time on an initial application will be limited to a period of time not in excess of 60 days. A longer period of time will not be granted unless sufficient need for such extended period is clearly shown. In no event will an extension be granted in excess of 6 months for taxpayers within the United States.

(For additional information)

Taxpayer's accountant and preparer of returns was actually engaged in the trial of a Defendant in the United States District Court for two months, and away from his office. Therefore, data necessary for preparation of return could not be assembled.

SIDNEY MEYERS
COUNSELLOR AT LAW
51 CHAMBERS STREET
NEW YORK, N. Y. 10007



*Shuteral Penrose Service Center
1050 Mlavery ave.
Koltaville, J. ee. N.Y.*

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UNITED STATES COURT OF APPEALS
FOR THE SECOND CIRCUIT

UNITED STATES OF AMERICA.,

Appellee,

- against -

SILVIO V. SCOTTI,

Defendant-Appellant.

Index No.

Affidavit of Personal Service

STATE OF NEW YORK, COUNTY OF New York

ss.:

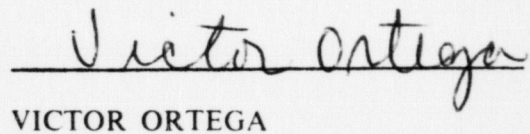
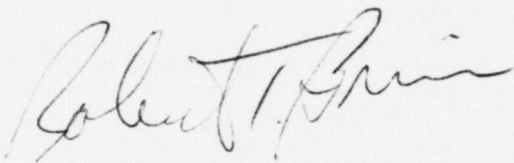
I, Victor Ortega, being duly sworn,
depone and say that deponent is not a party to the action, is over 18 years of age and resides at
1027 Avenue St. John, Bronx, New York
That on the 13th day of August 19 75 at 1 St. Andrews Place, N.Y., N.Y.

deponent served the annexed Brief and Appendix upon

Paul J. Curran

the Attorney in this action by delivering 2 true copy thereof to said individual
personally. Deponent knew the person so served to be the person mentioned and described in said
papers as the Attorney(s) herein,

Sworn to before me, this 13th
day of August 19 75



VICTOR ORTEGA

ROBERT T. BRIN
NOTARY PUBLIC, State of New York
No. 31-0418950
Qualified in New York County
Commission Expires March 30, 1977